# COMPILATION

OF

# STANDING ORDERS OF GOVERNMENT

IN THE

# REVENUE DEPARTMENT.

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## VOLUME I.

A – E.

(Including Contents and Index.)

BOMBAY:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1902.

The following should be added to order No. 81, Part XII, Chapter "Lands and Land Revenue," page 1125 of the Compilation of the Standing Orders of Government in the Revenue Department:—

The importance of early detection of cases of local deterioration of soil should also be borne in mind. The subject is of vital importance not only to the well-being of the people but in the interest of the State, since the failure to reduce the demand as soon as it ceases to be payable without serious difficulty results in a weakening of the resources of the people and finally in loss of revenue. Collectors and Sub-Divisional Officers are directly responsible for bringing the fact of local deterioration to the notice of Government at an early stage. (G. R. No. 5423, dated 5th August 1902).

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# LIST OF CORRECTIONS AND ADDITION TO BE INSERTED IN THE COMPILATION OF THE STANDING ORDERS OF GOVERNMENT IN THE REVENUE DEPARTMENT.

## SALT.

*To be inserted as an addendum to paragraph 5, p. 1688 of Section I of the Chapter relating to " Salt—Reports and returns" of the compilation of the Standing Orders of Government in the Revenue Department.*

The telegraphic advice should show the total quantity of salt issued and not the quantity for which duty has actually been realised (Government Resolution No. 5848, dated 12th September 1898).

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*To be inserted as an addendum to Section II, pp. 1689-1691 of the chapter relating to " Salt—Powers of Officers" of the compilation of the Standing Orders of Government in the Revenue Department.*

14. The Commissioner in Sind is invested with powers under sections 6, 10, clause 1, 17 clause 2, 24 clauses 1 and 2 (except the power to suppress a salt work) and 25 of the Salt Act (Government Resolution No. 6673, dated 28th September 1890).

15. The Collectors, Deputy Commissioners and Assistant and Deputy Collectors are appointed to be *ex-officio* Collectors of Salt Revenue and the Deputy Collector, Thar and Párkar, for the time being to be by virtue of his office a Collector of Salt Revenue within the limits of the Mithi, Chachro, Diplo and Nagar Tálukas of the Thar and Párkar District (Government Notifications No. 10336, dated 17th December 1894, and No. 8297, dated 20th November 1899).

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*To be inserted as an corrigendum to Section VI, pp. 1697-1702 of the chapter relating to " Salt—Manufacture of Salt and Licensees" of the compilation of the Standing Orders of Government in the Revenue Department.*

(Omit paragraphs 4 and 5 of the section.)

In line 1, p. 1707, for the words " his seal" read " the seal".

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*To be inserted as an addendum to Section VIII, pp. 1703-1709 of the chapter relating to " Salt—Duty" of the compilation of the Standing Orders of Government in the Revenue Department.*

The Khairpur State to be supplied with salt at cost price (Government Resolution No. 252, dated 14th January 1882).

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*To be inserted as an addendum to Section IX, pp. 1709-1714 of the chapter relating to "Salt—Rules under the Bombay Salt Act" of the compilation of the Standing Orders of Government in the Revenue Department.*

### *Preliminary.*

Short title.

1. Sind Salt Rules.

### *Salt Earth.*

2. Except—

(*a*) within one mile of the frontier, and

(*b*) within one mile of any Government salt work or storehouse or recognised salt deposit, persons belonging to any of the following classes, *viz.*:—

(*a*) Agriculturists, cleaners or huskers of grain,
(*b*) Curers of hides,
(*c*) Dyers,
(*d*) Potters,
(*e*) Professional washermen.

may, without a license from the Collector, excavate or remove salt earth, in the case of agriculturists, cleaners or huskers of grain, and professional washermen, in any quantity, and in the case of any of the other three classes mentioned above, in any quantity not exceeding in the aggregate in any one day five seers in the case of any one household, but no salt earth so obtained shall be put to any use except as follows, that is to say,

(*a*) (i) the manuring of fields, (ii) the constructing of threshing floors. } by agriculturists, cleaners or huskers of grain,
(*b*) the curing of hides by curers of hides,
(*c*) dyeing by dyers,
(*d*) manufacture of pottery by potters.
(*e*) washing and bleaching of clothes by professional washermen.

### *Deposit of Salt.*

Salt not to be deposited by purchaser within one mile of salt work without permission.

3. After delivery has been taken of salt from a salt work, no person shall deposit, or cause or allow to be deposited such salt within one mile of any salt work except with the permission of the Superintendent and under a guard of such strength as the Superintendent may direct at the cost of the owner.

### *Conservancy of Salt Works.*

Nuisance prohibited.

4. No person shall commit a nuisance within the limits of any salt work.

## *Warehousing of Salt for sale.*

Forms of licenses.

5. Licenses granted by the Collector under Section 37 of the Act for the storage or possession of salt for sale within any of the limits mentioned in Section 36 of the Act shall be either for the wholesale or for the retail sale of salt and shall be in the form annexed to these rules and contain the conditions specified in the said form.

Licenses when to be taken out and when to expire.

6. Every license shall be taken out not later than the 1st of January in each year and shall be in force until the 31st December next following and no longer.

Separate license for each shop or warehouse.

7. If a licensee desires to open, for purposes of sale, more than one shop or warehouse, he must obtain a separate license for each such shop or warehouse.

Certain conditions to which such licenses shall be subject.

8. Every such license shall be liable to suspension or revocation at any time on breach by the licensee or any of his servants of any of the conditions thereof or of any provisions of the Act.

## *Disposal and destruction of things seized.*

Destruction of confiscated salt earth.

9. Confiscated salt earth shall be destroyed.

Disposal of perishable goods confiscated.

10. At any time after the seizure of goods under the Act, it shall be lawful for any Land Revenue Officer not lower in rank than the Mukhtyárkar or Head Munshi of the Táluka or any Salt Revenue Officer not lower in rank than an Inspector to direct that any such goods which appear to him to be subject to natural and speedy decay shall be sold by public auction at once, or, if unsaleable, that they shall be destroyed.

Keep of animals seized.

11. Any such officer as is referred to in the last foregoing rule may give the directions specified in Section 52 (*b*) in any case in which such directions may be given under the provisions thereof.

Surplus proceeds of sales how to be disposed of.

12. The surplus proceeds of all sales under Rules 11 and 12 shall, unless the owner of the property sold establishes his claim to them within three months of the sale, be forfeited to Her Majesty.

## *Penalties.*

For a breach of Rules 2 and 3.

13. Whoever commits a breach of any of the Rules 2 and 3 shall be punished with fine which may extend to fifty (50) rupees, and in default of payment of fine with simple imprisonment for a term which may extend to one month.

For a breach of Rule 4.

14. Whoever commits a breach of Rule 4 shall be punished with fine which may extend to rupees (20) twenty, and in default of payment of the fine with simple imprisonment for a term which may extend to ten days.

*Form of license for the storage and possession of salt (vide Rule 5).*

I, , Collector of Salt Revenue, do hereby authorize and empower
now dwelling at
in the táluka at in the
district of to store or
have in his possession salt for the purpose of sale in the below mentioned building (*or enclosure or premises as the case may be*) situated in the village of
in the táluka of
in the dictrict of
*viz.*: in the building (*enclosure or premises as the case may be*) known as
and situated on the side of
street and numbered
No. by the Municipality of
provided that he conform
to the following conditions, *viz*:—

1. That he keep and have ready for inspection at any time by any officer of the Salt or Revenue Department requiring to see the same, a detailed daily account showing truly the quantities of salt received by him, the name of the persons from whom and of the Salt Works at which such salt has been obtained, the number and date of the permit covering the same and the names of the ports, if any, at which such salt is landed, as well as the names of the persons to whom he may sell salt and the quantity delivered to each in excess of one seer at places within 10 miles of any Salt Deposit and 5 seers elsewhere.

2. That he shall not sell more than 40 seers of eighty tolas each of salt to one and the same person except on the production by such person of a special permit under Section 38 (2) of the Bombay Salt Act II of 1890, to retain more than that amount for his private consumption or to transport more than that amount to some place beyond the limits mentioned in Section 36 of Bombay Act II of 1890, or to some other licensed shop or warehouse within those limits, duly signed by himself or my successor in office for the time being or by one of my Deputies or Assistants or any other officer empowered in this behalf under Section 38 (2) of the said Act.

3. That he shall not transfer this license to any other person nor permit salt to be sold under color thereof by any other than himself or his servants.

*For retail licenses only.*

4. That he shall at no time keep in store less than 20 seers or more than 50 Indian maunds of salt or such other quantity as I or my successor in office may by special order prescribe.

*For wholesale licenses only.*

That he shall store all the salt in his possession in bags, each containing not less than one or more than three maunds.

That he shall be bound to sell not less than one maund at a time and give each purchaser of salt in excess of that quantity a certificate stating the date of sale, the name of such purchaser and the quantity purchased.

This license shall be in force from the
day of 189 until
the of 189
and no longer, but shall be liable to be suspended or revoked at any time by himself or one of my Deputies or Assistants in the event of infringement by the said
or by any of his servants of any conditions thereof or of any of the provisions of the Bombay Salt Act, 1890.

Given under my hand and seal at
on the day of 189 .
Collector of Salt Revenue.

(Government Notification No. 4678, dated 23rd June 1897).

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## *Rules relating to the receipt of Government duty and price of Barágra salt manufactured at the Pritchard Salt Works on the Runn of Cutch in the District of Ahmedabad of the Bombay Presidency.*

### General.

These rules apply only to Barágra salt intended to be removed from the Government depôt at Khárághoda in the district of Ahmedabad of the Bombay Presidency, to places outside the said Presidency.

2. Section 30 (1) of the Bombay Salt Act II of 1890 provides that "the duty and other charges" (on salt), "if any, payable to Government shall be paid to such officer as the Commissioner" (of Customs, Salt, Opium and Ábkári, Bombay Presidency) "from time to time directs." With the approval of the Controller General, all Treasury Officers under the Government of India are hereby authorized to receive the duty and other charges on salt intended for removal by rail from Khárághoda to places beyond the frontiers of the Bombay Presidency.

3. The rates of duty and price payable in respect of the salt indented for, shall be the rates respectively fixed and in force on the day on which payment is made into any authorized Treasury. The rate of duty is, from time to time, fixed by the Governor General in Council, under Section 7 of Act XII of 1882, and published in the *Gazette of India.* The rate now in force is two rupees eight annas for each maund of $82\frac{2}{7}$ lbs. avoirdupois weight. The rates of other charges fixed from time to time for Barágra salt will be communicated to the Treasury Officer concerned by the Collector of Salt Revenue, Bombay. Those now in force are quoted below:—

| | Per maund. Rs. | a. | p. |
|---|---|---|---|
| Ground-rent ... ... ... | 0 | 0 | 3 |
| Cost price ... ... ... | 0 | 1 | 3 |
| Haulage charges ... ... | 0 | 0 | 6 |
| Sewing charges ... ... | 0 | 0 | 2 |
| Bagging charges ... ... | 0 | 1 | 5 |
| | 0 | 3 | 7 |

4. Persons indenting for salt may provide their own bags, or if they prefer it, bags will be provided at a fixed charge per maund, which, as noted in the details given in the preceding rule, is one anna five pies. The bags provided must be sufficient in number and of uniform size to hold three Indian maunds of salt; they must be legibly and accurately marked and consigned prepaid to the Government Salt Agents, Khárághoda in the Ahmedabad district; they must be sufficiently strong to hold the salt during the journey. The railway receipt for the bags should be sent to the Government Salt Agents separately by post. (*Note.*—One railway wagon carries 309 maunds, and as the Railway Company charge the freight of a full wagon, it is recommended that all applications should be made for one or more full wagon loads.)

### PROCEDURE AT THE RECEIVING TREASURY.

5. When a trader wishes to pay money into a Treasury for the purchase of salt from Khárághoda, he should be required to fill in the necessary particulars on a form of indent (Form A attached). The Treasury Officer should give the trader any help that may be required in preparing the indent, and, if necessary, cause the entries to be written for him by one of his clerks, but no fee or other gratification whatsoever may be demanded or accepted, either directly or indirectly, for this service.

*Note.*—The officer in charge of every Treasury that is authorized to receive salt revenue must be careful always to have in stock a sufficient supply of forms of indent and the forms should be freely issued to the public on application.

6. If the indent is in order, the trader should be required to pay into the Treasury the amount entered therein. A receipt (Form B attached) should then be prepared, in duplicate, for the money received, and after signature by the Treasury Officer, the original should be returned to the trader and the duplicate filed in the Treasury Office.

7. If the salt revenue is paid into a Sub-Treasury, the amount of each indent should be entered in a separate register (Form C attached), and the total amount received during the day should be credited in the accounts under the head "Bombay Salt Department" (*vide* Article 419 of the Civil Account Code, Volume I), and the Sub-Treasury Officer should submit to the Huzúr Treasury Officer with his daily account all the indents received during the day and an extract from the sub-register.

8. On receipt of the daily accounts, indents and extracts from the Sub-Treasuries, the Huzúr Treasury Officer should carefully examine them, and if correct, enter them in the sub-register of indents and payments received into the Huzúr Treasury, and at the end of the day should forward to the Superintendent, Salt Depôt, Khárághoda, Ahmedabad District, Bombay Presidency, all the indents received at the Huzúr and Sub-Treasuries, with an extract from the sub-register relating to the indents. The monthly statement in Form 58 referred to in Arti-

cle 419 of the Civil Account Code, Volume I, should be forwarded to the Chief Account Officer of Customs, Salt and Opium, Bombay.

### PROCEDURE TO BE FOLLOWED BY THE SUPERINTENDENT, MAIN SALT STORES, PRITCHARD SALT WORKS, KHÁRA'GHODA.

9. The Superintendent should carefully examine each indent received from the Treasury Officer and satisfy himself that the amount entered therein is correct with reference to the quantity of salt indented for. If he finds that the amount paid into the Treasury is less than what is due on the salt indented for, he should at once communicate by post the fact to the trader with a view to the recovery of the short payment before the indent is complied with.

10. If the trader has supplied his own bags, and if the Superintendent finds that they are insufficient to hold the quantity of salt indented for, or that all or any of them are not strong enough, he should at once communicate the fact in writing under "Service Bearing" cover to the trader to the address mentioned in the indent, with an intimation that the issue of the salt will be delayed pending compliance with the requisition for bags.

11. All indents received from Treasury Officers under these rules should be entered in a separate register in Form No. 2 appended to the rules prescribed by the Collector of Salt Revenue under date the 15th March 1874 amended to the extent shown below :—

(1) Columns 10 and 11 should be sub-divided to show:

(*a*) Ground-rent at 3 pies per maund.

(*b*) Cost price at 1¼ annas per maund.

(*c*) Haulage charges at 6 pies per maund.

(*d*) Sewing charges at 2 pies per maund.

(*e*) Bagging charges at 1 anna 5 pies per maund.

(2) Column 13 should be headed "Number and date of Indent."

(3) A column should be added to show the date on which the railway receipt was forwarded by post to the address of the trader.

12. The indents then should be complied with under the ordinary rules, and the railway receipt should be forwarded by post under registered cover to the trader to the address noted on the indent.

13. The Superintendent, Main Salt Stores, Kháràghoda, should forward to the Chief Account Officer of Customs, Salt and Opium, Bombay, with his Weekly Cash Account an extract from the register of indents received by him from the Treasury Officers under these rules.

## PROCEDURE TO BE FOLLOWED BY THE CHIEF ACCOUNT OFFICER OF CUSTOMS, SALT AND OPIUM, BOMBAY.

14. The Chief Account Officer of Customs, Salt and Opium, Bombay, should carefully compare the weekly returns received from the Superintendent, Main Stores, Khárághoda, with the monthly statements received from the Treasury Officers under Rule 8, and any errors or discrepancies discovered should be made the subject of immediate enquiry.

15. The Accountant General, Bombay, will furnish the Chief Account Officer, every month with a consolidated statement, prepared from monthly schedules received from other Accountants General, showing all the amounts brought to credit on his books on account of Khárághoda salt, and the Chief Account Officer will compare it with the detailed accounts received by him under Rule 8.

16. If the Chief Account Officer, on examination of the accounts, finds that, any excess payment has been recovered from any trader at any Treasury, he should report the fact to the Accountant General, Bombay, giving particulars as to (*a*) the name and residence of the trader, (*b*) the name of the Treasury at which the payment was made, (*c*) the number and date of the indent, and (*d*) the amount of excess recovery, in order that the Accountant General may arrange for the refund of the amount through the Treasury Officer concerned.

17. The Government Salt Agents should be required to prepare a separate bill monthly of their charges for sewing and bagging on account of salt paid for under these rules, and submit it to the Superintendent, Main Stores, Khárághoda, who should examine it with his registers, and if found correct, submit it to the Chief Account Officer of Customs, Salt and Opium, Bombay, for sanction and payment.

## FORM A.

### INDENT FOR BA'RA'GRA SALT

| | |
|---|---|
| 1. Name of Treasury. (If Sub-Treasury, state also the name of the Huzúr Treasury.) | |
| 2. Number assigned to this indent according to the Treasury Register. | |
| 3. Amount paid by trader with this indent (in words): See note 2 at foot. | |
| 4. Quantity of salt indented for (in words). | |
| 5. Name of the salt depôt to which this indent is to be forwarded for compliance. | Main Stores, Khárághoda, Ahmedabad district, Bombay Presidency. |
| 6. Name and address of the person to whom railway receipt for the salt is to be forwarded. and the | |

name of the railway station the salt is to be booked to with route, if there are alternative routes.

7. Whether the trader is sending to Khárághoda his own bags direct, or whether the price of the bags is included in the amount paid.

8. Name and address of the person to whom communications regarding short payments, or complaint about bags, if supplied by the trader, is to be addressed.

9. Name and address of the person who tenders the money and the indent at the Treasury.

10. Date of presentation of indent.

11. Date of receipt of money at the Treasury.

12. Date of despatch of indent to Superintendent, Main Stores, Khárághoda.

13. Date of receipt of indent by the Superintendent.

(Signature of the Trader or his Agent.

(Signature of Treasury Officer )

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FORM B.

DUPLICATE TO BE FILED IN TREASURY.

*Receipt for price of Bárágra Salt.*

Received the sum of Rs. ( )
annas ( ) and pice ( )
as per Indent No. , dated the
, from
, Salt Merchant
on account of maunds
of salt to be despatched by rail from
Khárághoda to to the address
of

*Dated*

Treasury Officer.

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FORM B.

ORIGINAL TO BE GIVEN TO TRADER.

*Receipt for price of Bárágra Salt.*

Received the sum of Rs. (
annas ( ) and pies (
as per Indent No. , dated the
, from
, Salt Merchant,
on account of maunds
of salt to be despatched by rail from
Khárághoda to to the address
of

*Dated*

Treasury Officer.

## FORM C.

| Number and Date of Indent. | | Name and Address of Trader. | | Quantity of Salt. | Price paid. | | | | | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Date. | Name. | Address. | Indian Maunds. | Duty at Rs. 2½ per Maund. | Ground-rent at 3 pies per Maund. | Cost price at 1¼ annas per Maund. | Haulage charges at 6 pies per Maund. | Sewing charges at 2 pies per Maund. | Bagging charges at 1 anna 5 pies per Maund. | Total. | |
| | | | | | | | | | | | | |

### NOTE.

1. This form will be supplied gratis at the Treasuries to intending purchasers and will be filled up for them, if necessary, without charge.

2. The price of Khárághoda salt issued for consumption outside the Presidency is at present as under :—

| | Rs. | a. | p. | |
|---|---|---|---|---|
| Duty ... ... ... | 2 | 8 | 0 | |
| Grount-rent ... ... ... | 0 | 0 | 3 | |
| Cost price ... ... ... | 0 | 1 | 3 | |
| Haulage ... ... ... | 0 | 0 | 6 | |
| Sewing charges ... ... | 0 | 0 | 2 | |
| Total ... | 2 | 10 | 2 | without bags. |
| Bagging extra ... | 0 | 1 | 5 | |
| | 2 | 11 | 7 | with bags. |

3. Indents must be for multiple of 3 maunds.

4. One running wagon carries 309 maunds, and as the Railway Company charge the freight of a full wagon, it is recommended that applications should be made for one or more full wagon-loads.

5. Persons indenting for salt may provide bags themselves; or if they prefer it, bags will be provided for them at a fixed charge per bag which will be included in the price of salt as stated above. The bags provided must be of sufficient number and sufficiently strong to hold the salt on the journey, and of uniform size to contain three Bengal maunds of salt; they must be legibly and accurately marked and consigned, freight paid, to the Government Salt Agents, Khárághoda, Ahmedabad District, to whom the Railway receipt for the bags should also be posted.

6. On payment of the amount entered in the indent the Treasury Officer will give the purchaser a receipt and the indent will in due course be sent to the Superintendent, Main Stores, Khárághoda, for compliance.

The Supeintendent will despatch the salt, freight unpaid to the purchaser and will send him the Railway receipt for the same by post, registered, to the address stated in the indent.

*To be inserted as a corrigendum to Section XI, pages* 1718—21 *of the chapter relating to "Salt—Rewards" of the compilation of Standing Orders of Government in the Revenue Department.*

(In paragraph 2 of the section) for the rules for the grant of rewards to persons giving information of offences against the provisions of the Indian Customs Act, 1875, substitute the following:—

*Rules regulating the grant of rewards to informers and seizers of contraband salt in the Province of Sind.*

(1) The Collector of Salt Revenue when ordering the confiscation of any property under the authority vested in him by the Salt Act may grant, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund or fraction of a maund of salt confiscated, plus the estimated value of any other articles confiscated in the case, plus the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has materially contributed to the prevention or detection of salt smuggling or of any offence against the salt laws, the Collector may grant to such person a reward not exceeding in amount Rs. 50.

(3) The Collector of Salt Revenue may incur at his discretion, expenditure not exceeding Rs. 100 in each case for the employment of informers or for other purposes connected with the prevention or detection of salt-smuggling or of any offence against the laws relating to salt.

(4) The Commissioner in Sind shall have the power of revising the awards under Rules (1) and (2) and of controlling the expenditure under Rule (3) (Government Resolution No. 1716, dated 6th March 1899).

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*To be inserted as an addendum to Section XII, pages* 1721—23 *of the chapter relating to "Salt—Accounts" of the compilation of the Standing Orders of Government in the Revenue Department.*

6. The system of utilising the station staff of the Indian Midland Railway for the collection of revenue of salt consigned to stations of the line which has been in force in Northern India is extended to Khárághoda (Government Resolution No. 9271, dated 21st November 1896).

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*To be inserted as a corrigendum to Section XIII, pages* 1723—26 *of the chapter relating to "Salt—Miscellaneous" of the compilation of the Standing Orders of Government in the Revenue Department.*

Omit paragraph 9 of the section.

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## TRADE AND COMMERCE.

*To be inserted as corrigendum to paragraph 9, pp. 1841-1843 of Section I of the chapter relating to "Trade and Commerce—Merchandise Marks" of the compilation of Standing Orders of Government in the Revenue Department.*

In paragraph 9 of the section for sub-paragraphs 7 to 9 substitute the following :—

'7. An Examination of yarns to test the accuracy of the description of count or length shall be made, in the first instance, up to the limit of one bundle in every one hundred bales or fraction of one hundred bales in the consignment.

'8. If on such examination the difference between the average count or length and the described count or length is in excess of the variations permitted in paragraphs III and IV of the Notification of the Government of India in the Home Department, No. 1474 (Judicial), dated the 13th November 1891, the importer may require a further examination to be made up to the limit and on the conditions stated in Rule 9.

'9. The test to determine length of yarns shall be applied as follows :—

From every one hundred bales, or fraction of one hundred bales, in a consignment one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other, in the presence of a representative of the importer, and the lengths noted, the process being continued (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or the average of the lengths noted shows that it is of full length.

When the importer is dissatisfied with this test he may, on payment of the cost, require the Customs Collector to measure more hanks up to 1 per cent. of the total number of hanks in the consignment, such hanks being taken at random, by an officer of customs out of any bundles in the consignment.' ".

(Government Resolution No. 4621, dated 15th July 1898.)

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*To be inserted as an addendum to paragraph 15, p. 1844 of Section I of the chapter relating to "Trade and Commerce—Merchandise Marks" of the compilation of Standing Orders of Government in the Revenue Department.*

Printed handkerchiefs in the piece are not required to be stamped with their lengths (Government Resolution No. 2535, dated 29th March 1895).

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The following should be added to order No. 81, Part XII, Chapter "Lands and Land Revenue," page 1125 of the Compilation of the Standing Orders of Government in the Revenue Department:—

The importance of early detection of cases of local deterioration of soil should also be borne in mind. The subject is of vital importance not only to the well-being of the people but in the interest of the State, since the failure to reduce the demand as soon as it ceases to be payable without serious difficulty results in a weakening of the resources of the people and finally in loss of revenue. Collectors and Sub-Divisional Officers are directly responsible for bringing the fact of local deterioration to the notice of Government at an early stage. (G. R. No. 5423, dated 5th August 1902).

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*To be inserted as an addendum to Section I, p. 1845 of the chapter relating to "Trade and Commerce—Merchandise Marks" of the compilation of Standing Orders of Government in the Revenue Department.*

18. The net maximum allowance of shrinkage for all dyed yarns is fixed at 2½ per cent (Government Resolution No. 3781, dated 31st May 1890).

19. From the Secretary to the Government of India, Finance and Commerce Department No. 3734 S. R., dated 5th September 1896, to the Secretary to the Government of Bengal, Financial Department.

"I am directed to acknowledge the receipt of your letter No. 4029-S.R., dated the 28th July 1896, referring for orders the question whether the marking of Japanese copper ingots with the letters 'K.S.,' unaccompanied by an indication of the country of origin, should be held to constitute an infringement of Section 10 (1) (*e*) of the Indian Merchandise Marks Act, 1889.

"2. I am to say that the ruling contained in the instructions appended to the Resolution of this Department, No. 2914, dated the 6th July 1896, that when such articles as bars of iron or steel of other than English origin have English words stamped or marked on them, such words should be required to be accompanied by an indication of the country of origin, cannot be held to apply to such articles or to tiles or ingots of other metal which have only letters marked on them. Such letters are not exclusively English, being common to all nations who use the Latin alphabet, and their use by manufacturers in preference to letters of any other alphabet cannot reasonably be prohibited, whatever the origin of the article. The Government of India, therefore, agree in the opinion of the Board of Revenue and the Government of Bengal that the stamping of Japanese copper with English letters is not, if unaccompanied by an indication of origin, an infringement of Section 10 (1) (*e*) of the Indian Merchandise Marks Act. The case is different of course if the letters are so devised or arranged as to be an imitation of a trade-mark."

(Government Resolution No. 7497, dated 24th September 1896.)

20. Resolution of the Government of India, Finance and Commerce Department No. 4146-S.R., dated 30th September 1896).

"Read—

Letter from the Government of Madras, No. 2145, dated the 3rd June 1896, and enclosures.

Letter to the Government of Bombay, No. 2757-S.R., dated the 25th June 1896.

Letter from the Government of Bombay, No. 6272, dated the 10th August 1896, and enclosures.

In the letter cited above the Government of Madras referred, for orders, a question as to the trade descriptions which should be affixed, under the Indian Merchandise Marks Act, IV of 1889, on packages containing adulterated goods, such as oils, turpentine, paints; and the attention of the Government of India was drawn to the diversity of practice at Madras and Calcutta in the matter of amending the descriptions on such packages.

2. At Madras packages containing adulterated linseed oil and red lead are not permitted to pass into consumption unless the word 'adulterated' is plainly stencilled on the drums containing the articles, whereas at Calcutta such goods are passed if they are marked 'reduced,' 'mixed,' or 'mineral,' on every label describing them.

3. On enquiry from the Government of Bombay it has been ascertained that at the Bombay Customhouse no objection is taken to the importation of packages of adulterated linseed oil and red lead if they are described as 'boiled' oil and 'reduced' red lead. It is stated, however, that the term 'reduced' used in connection with red lead is only applied to a composition which contains at least fifty per cent. of red lead; if the quantity of red lead is less than fifty per cent. the actual percentage of red lead must be indicated on the drums.

4. The practices at Bombay and at Calcutta are substantially the same and they appear sufficiently to carry into effect the provisions of the Merchandise Marks Act. As there should be uniformity in such matters it is expedient that the practice should be adopted at all other ports in India."

(Government Resolution No. 8266, dated 21st October 1900.)

21. Resolution of the Government of India, Finance and Commerce Department, No. 4044-S.R., dated 22nd September 1896—

" Read—

Despatch from the Secretary of State, No. 146, Revenue, dated the 26th December 1895, and enclosures.

Letter to the Maritime Local Governments, No. 581, dated the 4th February 1896.

Letter from the Government of Madras, No. 1063.A., dated the 16th March 1896, and enclosure.

Letter from the Chief Commissioner of Burma, No. 588—I.C.-2, dated the 20th March 1896, and enclosure.

Letter from the Government of Bombay, No. 5011, dated the 26th June 1896, and enclosures.

Letter from the Government of Bengal, No. 3670, dated the 9th July 1896, and enclosures.

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With the despatch of the 26th December 1895 the Secretary of State forwarded a memorial from certain firms of Scotch dyers complaining that hanks of Turkey-red yarn of lengths less than the minimum prescribed by Rule IV of the rules under the Merchandise Marks Act, 1889 (published in Home Department Notification No. 1474, dated the 13th November 1891) are imported into India from Germany and Switzerland. The memorialists suggested that such importations, being clear evasions of the law, should be prohibited by the issue, if necessary, of new or amended regulations.

2. From the replies of the Local Governments to whom the matter was referred for enquiry and report, it appears that such yarns are not imported into Madras and Burma, that they have not been imported into Bombay since 1893, and that imports into Bengal have also recently ceased.

3. Such imports are distinctly in contravention of the rule which has the force of law, and the consumer, it is understood, is deceived by goods so described. These imports should therefore be dealt with, in case of renewal, in accordance with law. No amendment of existing rules is necessary." Government Resolution No. 8418, dated the 26th October 1896.

22. The practice at the Bombay Custom House of requiring British piece-goods bearing the names of Indian Firms to be marked with the name of the country of origin is discontinued (Government Resolution No. 1258, dated the 21st February 1898).

23. The words "Swiss made" are to be treated as an equivalent of the words "made in Switzerland." (Government Resolution No. 2011, dated the 19th March 1898.)

24. Circular of the Customs House, London, No. 10812, dated 4th October 1898, on the subject of the treatment of transhipped goods under the English Merchandise Marks Act.

## Note for communication to the Government of India and to Colonial Governments.

It is thought that it may be advisable, in connection with the subject of Merchandise Marks, to invite the attention of the Government of India, and of the Governments of those Colonies which have legislated for the protection of Industrial Marks, to the following extract from the Forty-Second Annual Report of the Commissioners of Her Majesty's Customs, being that for the financial year 1897-98:—

> "The Select Committee * further recommended that goods in transit should be exempted from the operation of the Merchandise Marks Acts. To give full effect to this recommendation, an alteration of the law would be required. But, acting in the spirit of the recommendation, we have, with your Lordship's concurrence, adopted the principle that no examination of goods in transit is to be made specially for the purpose of

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* The Select Committee of the House of Commons on Merchandise Marks, Session of 1897. (G. R. No. 8408, dated 30th December 1898.)

scrutinising marks. Accordingly we now take notice of marks on such goods only if we meet with them in the course of examination of the goods for revenue purposes; and as we are revising our Transit Regulations with a view to reducing to a minimum the opening and examination of packages in transit, the occasions on which, in future, marks will come under observation will be rare. As further recommended by the Committee, steps are being taken to ascertain what precautions may be necessary to prevent the Customs authorities in India and the Colonies from being misled as to the origin of goods that have passed through the United Kingdom in transit."

Goods of foreign manufacture may pass through the ports of the United Kingdom for places abroad in several ways. They may be imported into the United Kingdom, may remain there for some time, and then be re-exported. In that case the goods, on their arrival in the United Kingdom, are treated as though they were for home consumption, and are subjected to full examination by the Customs. To goods of this class this Memorandum has no reference. It refers only to goods that pass through the United Kingdom avowedly in transit, and such goods may be of two kinds. They may form part of a cargo loaded abroad, remaining undisturbed in a vessel that completes her loading in a British port; or they may be transhipped in the United Kingdom, and form part of the cargo placed on board in this country. In the former case they are not, and never have been subjected to inspection by the British Customs; but in the latter case they have, until recently, undergone a certain amount of examination; and occasional detentions have been made of goods in transit that violated the provisions of the Merchandise Marks Acts. In future, as will be gathered from the above extract, goods entered for transhipment will very seldom be examined by the British Customs, and it seems right that the Customs authorities in India and the Colonies should be made aware of this, in order that they may not assume that goods arriving in vessels that have cleared from a port in the United Kingdom must have been passed by the Customs in this country as satisfactory in respect of marks.

It will thus be necessary for the Indian and Colonial authorities to satisfy themselves that goods bearing marks suggestive of British origin, arriving in a vessel that has cleared from a British port, are really of British production or manufacture, and are not foreign goods that have merely passed through the United Kingdom. As some guide on this point it may be well to remark that according to the regulations in this country, when goods are reported and entered as in transit for a British possession, a transhipment Certificate (in form annexed, usually printed on pink paper) is made out by the exporter or his agent, and, when signed by the proper Customs officer, is attached to the "Clearance" of the ship. Thus a ship's papers contain evidence as to what portion of her cargo has been brought from abroad and put on board after transhipment; and it would be open to the Customs officers in India and the Colonies to inspect such evidence if they thought fit. The evidence would not apply to goods loaded abroad, and carried forward to their destination in the same vessel: in regard to these it would remain necessary, in cases of suspicion, to find other means of ascertaining the circumstances under which they had been placed on board a vessel arriving from the United Kingdom.'

*Custom House, London,*
*4th October* 1898.

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TRANSHIPMENT GOODS (Form No. 59).

CUSTOM HOUSE,
*day of* 189

THE following Goods having been imported per
from , which Vessel reported
day of , 189 , have been entered for
Transhipment on board the for

*Collector.*

## 25. CUSTOMS CIRCULAR No. XV OF 1899.

RESOLUTION of the Government of India, Finance and Commerce Department, No. 3664-S.R., dated the 10th August 1899.

In a letter, dated the 12th March 1898, copy of which was received with the despatch from the Secretary of State No. 61 (Revenue), dated the 24th March 1898, the Manchester Chamber of Commerce suggested that cut piece-goods should be marked conspicuously on the outer fold of each piece with the words "cut piece," and they expressed the hope that this method of marking would be considered satisfactory.

2. The Governments of Madras, Bombay, and Bengal were consulted as to the sufficiency or otherwise of the stamping of the words "cut piece," in addition to the aggregate length, on the outer fold of each piece. All these Governments agree in the proposal of the Manchester Chamber of Commerce that the words "cut piece" should be marked on the outer fold with the aggregate length; but they suggest that the number of cut pieces should also be specified.

3. As a single piece of 40 yards is, in the market, more valuable than two pieces which make up that length, and, similarly, two pieces making up 40 yards are more valuable than six pieces making up the same length, purchasers ought to know the number of cut pieces. The Governor General in Council, therefore, directs that, in the case of cut piece-goods, the words "cut piece" and the aggregate length and the number of cut pieces, shall be marked on the outer fold of the piece, thus: "(3) cut pieces, (40) yards," or "(40) yards in (3) cut pieces."

4. The Local Governments will, however, not enforce this method of marking until sufficient time has been given to enable shippers of such goods to comply with the direction.

## 26. CUSTOMS CIRCULAR XVIII of 1899.

RESOLUTION—By the Government of India, Finance and Commerce Department, No. 4956-S.R., dated the 27th November 1899.

With his Despatch No. 147 (Revenue), dated the 11th August 1898, the Secretary of State forwarded a copy of correspondence regarding the weighment of bundles of cotton yarn in the Indian Customs Houses. At the instance of a firm of importers who had been dissatisfied with results of the ordinary count and length tests applied at one of the Customs Houses, the Manchester Chamber of Commerce suggested to the Secretary of State that the 'stove-test' in use in England for this purpose should be adopted in India. Under this test the yarn is reduced to an absolutely dry condition and then weighed. The weight as thus ascertained is increased by 8½ per cent., to give the weight of the yarn when holding a normal amount of moisture. The figure so obtained is then taken as the actual weight of the yarn for the purpose of determining whether it is of full or short weight.

2. In the case which gave rise to this correspondence subsequent enquiry showed that the ordinary tests had in fact yielded a correct result, and there is no reason to suppose that when carefully applied their accuracy is open to serious question. But the repeated application of these tests in doubtful cases causes delay and may still leave the importer in some doubt as to the correctness of the final result. The Governor General in Council has therefore decided, on the advice of all the Local Governments, that the apparatus required for the application of the stove-test shall be obtained and set up in Customs Houses which have occasion to apply the tests. The test should, however, only be applied in cases in which weighment by the ordinary methods has shown the weight of the yarn to be short, or in which the feel and appearance of the yarn indicate that it is abnormally moist or 'over-conditioned.' A fee of Rs. 5 (five) will be levied from the importer demanding the test, but will be refunded if the test fails to support the original determination of count and length by the Customs officers. If more than one application of the test is demanded a further fee of Rs. 5 will be levied for each fresh test, the whole sum charged being retained or refunded according to the final result. * *"

27. Letter from the Government of India, Finance and Commerce Department, No. 5540-S.R., dated 19th December 1898, to the Government of Madras, Revenue Department.

"I am directed to acknowledge the receipt of your letter No. 522, dated the 12th September 1898, regarding the proper indication, under the Indian Merchandise Marks Act, 1889, of the country of origin of a consignment of nine cases of brandy imported by a firm of Madras merchants and which bore the following descriptions:—

*On one label.*—"Pure Grape Brandy. F. Canton & Co. Produce of various countries. Vatted in the London Docks";

*On another label.*—"Guaranteed Pure foreign Brandy distilled entirely from wine, thereby rendering it of the utmost value in cases of illness;

*On the capsules.*—"Pure Grape Brandy. Produce of various countries. Vatted in the London Docks"; and

*On the corks.*—"Produce of various countries."

"2. I am to state that the Government of India concur in the view of the Board of Revenue, which is accepted by the Government of Madras, that it is unnecessary to deal with the case as an infringement of the Merchandise Marks Act, 1889." (Government Resolution No. 215, dated the 12th January 1899.)

## 28. CUSTOMS CIRCULAR VI OF 1900.

Letter from the Government of India, Finance and Commerce Department, No. 955-S.R., dated the 27th February 1900, to the Government of Bombay.

I am directed to acknowledge the receipt of your letter No. 127, dated the 8th January 1900, regarding the proposal that Indian produce and manufactures imported by sea from foreign Indian ports into British India should not be required to be accompanied by a definite indication of origin under Section 10 (1), (*e*), (*i*) and (*ii*) of the Indian Merchandise Marks Act, IV of 1889, when bearing the name of a British Indian trader or dealer.

2. In reply I am to say that the proposal is sanctioned. I am to add that the Government of India will not object to a similar exception being made in favour of goods from Africa and Persia, such as Elephant's tusks, wet and dry dates, &c., if the Government of Bombay think fit to make it.

*To be inserted as a corrigendum to sub-paragraph 4 of paragraph 8 of Section II, pages 1849-50 of the chapter relating to "Trade and Commerce—Trade statistics—B.—Rail-borne Trade" of the compilation of Standing orders of Government in the Revenue Department.*

For "Rs. 300, and Rs. 50" shown against the Bombay Baroda and Central India Railway and Nizam's Guaranteed Railway read "Rs. 325, and Rs. 75," and alter the total from Rs. 1,160, to Rs. 1,210. (Government Resolutions Nos. 3381 and 2305, dated respectively 29th May and 5th April 1900.)

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*To be inserted as a corrigendum to the foot-note to sub-paragraph 8 of paragraph 8 of page 1851, Section II, of the chapter relating to "Trade and Commerce—Trade Statistics—B.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Strike off the portion "and 7147, dated 28th September 1897."

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*To be inserted as an addendum to sub-paragraph 24 of paragraph 8, pages 1854-55 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—B.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

After the last clause insert the following:—

The book form II for reporting the quarterly statistics by the Audit Offices of different Railways having been found unsuitable for recording the aggregate totals of each commodity in the quarterly and annual returns has been converted into sheet forms to facilitate compilation in the office of the Examiner of Guaranteed Railway Accounts, Bombay. (Government Resolution No. 2648, dated 17th April 1899.)

*To be inserted as an addendum and corrigendum to list " D " of Commodities to be shown in the Quarterly and Annual Rail-borne Trade Returns at pages 1855-1857 under paragraph 8 of Section II of the chapter relating to " Trade and Commerce—Trade Statistics—B.—Rail-borne Trade " of the compilation of the Standing Orders of Government in the Revenue Department.*

Add " (6) Al (Morinda Citrifolia) " to the sub-heads of " dyes and tans " and " (4) mustard and rape " to those of " oils ". (Letter from the Director General of Statistics No. 139, dated 11th February 1898, Government Resolution No. 1381, dated 25th February 1898.)

Substitute the following for " (1) Beer " and " (3) Spirits " in the sub-heads of " liquors," and add " (4) all other sorts including toddy and fermented liquor other than ale and beer " :—

(1) Ale and beer (3) Spirits of all kinds including country spirit.

(Letter from the Director General of Statistics No. 50, dated 11th January 1898; *vide* Government Resolution No. 471, dated 21st January 1898.)

Insert a foot-note to the effect that " oil seeds (7) others " and " provision (3) others " should respectively include the trade in " Mowa seed " and " Mowa flowers ". (Director General of Statistics' letter No. 115 R. S., dated 3rd September 1897; Government Resolution No. 7,007, dated 22nd September 1897.)

Enter the following as minor heads under the sub-head " (2) unrefined " of the major head " sugar " :—

(2) Unrefined—

(*a*) Sugar.

(*b*) Gur, ráb, jaggery, molasses, and other crude saccharine produce.

(Government Resolution No. 2367, dated 6th April 1899.)

The following additions and corrections should be made :—

| Main heads and their Sub-heads. | Sub-heads. |
|---|---|
| Apparel including drapery, haberdashery, millinery, uniforms, accoutrements, boots and shoes. | Tanning barks under main head " dyes and tans ". |
| Chemicals excepting saltpetre.<br>Fodder—<br>(1) Oil-cake.<br>(2) Hay, straw, and grass.<br>Fruits and vegetables, fresh.<br>Wood—<br>(1) Timber, unwrought.<br>(2) Manufactures. | Wheat flour under main head " grain and pulse ". |

*To be inserted as an addendum to list "E" of deduction rates per cent. assigned to articles entered in the Railway Traffic Returns at pages 1858-1860 under paragraph 8 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—B.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Add the following sub-heads with rates of deductions from gross weight for net weight in their respective places :—

| | Per cent. |
|---|---|
| Dyes and Tans—(6) Al (Morinda Citrifolia)... | 2·0* |
| Liquors— | |
| (4) All other sorts including toddy and fermented liquor other than ale and beer ... | 20·0† |
| Oils—(4) Mustard and rape. | |
| Sugar—(2) unrefined. | |
| (*a*) Sugar ... ... ... | 1·0‡ |
| (*b*) Gur, rape, jaggery, molasses and other crude saccharine produce ... ... | 1·5‡ |

Substitute the following for sub-heads "(1) beer and "(3) spirits" of the major head "liquors"—

(1) Ale and beer.

(3) Spirits of all kinds including country spirit.

(Government Resolution No. 471, dated 21st January 1898.)

Enter the following in list E (*vide* Government Resolution No. 1018, dated 13th February 1900) :—

| Heads and Sub-heads of articles. | Rates of deduction. |
|---|---|
| | Per cent. |
| Apparel, including drapery, haberdashery, millinery, uniforms, accoutrements, boots and shoes ... ... ... ... | 18 |
| Cotton—manufactured—others ... ... | 18 |
| Chemicals, excepting saltpetre ... ... | 4 |
| Drugs—non-intoxicating—Medical preparations ... ... ... ... | 4 |
| Dyes and Tans—Tanning barks... ... | 2 |
| Fodder - Oil-cake ... ... ... | 2 |
| Hay, straw and grass ... ... ... | *Nil.* |
| Fruits and vegetables, fresh. ... ... | 2 |
| Grain and pulse—wheat flour ... ... | 2 |
| Lac ... ... ... ... | 4·3 |
| Leather—unwrought ... ... | 3 |
| Wrought, excepting boots and shoes ... | 14·5 |
| Wood—Timber—unwrought ... ... | *Nil.* |
| Manufactures ... ... .. | 2 |

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* Government Resolution No. 1381, dated 24th February 1898.
† Government Resolution No. 794, dated 4th February 1898.
‡ Government Resolution No. 2367, dated 6th April 1899.

| For. | Read. |
|---|---|
| Cotton—raw—<br>„ manufactured. | Cotton—<br>(1) Raw,<br>(2) Manufactured. |
| * * * | * * * *<br>(*e*) Others. |
| Drugs and chemicals.<br>(2) Non-intoxicating.<br>(*a*) Cinchona bark. | Drugs—<br>(2) Non-intoxicating.<br>(*a*) Medical preparations. |
| Hemp and other fibres. | Hemp (Indian) and other fibres (excluding jute). |
| Lac—<br>(1) Stick.<br>(2) Shell. | Lac— |
| Leather—manufactured. | Leather—<br>(1) Unwrought.<br>(2) Wrought excepting boots and shoes. |
| Metals—<br>(5) Iron and steel—<br>(*d*) Manufactures of iron and steel. | Metals—<br>(*d*) Manufactures. |
| Railway plant and rolling stock.<br>(3) Materials.<br>* *<br>(*c*) Other sorts. | Railway plant and rolling stock.<br>(3) Materials.<br>* *<br>(4) Other sorts. |
| Saltpetre. | Saltpetre and other saline substances. |

(Government Resolution No. 9270, dated 27th December 1899.)

*To be inserted as an addendum to paragraph 9, page 1860 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—B.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Opium is a very special product to which the rule of neglecting fractions of one-half or under cannot be applied without risk of error, fractions of a maund of opium.

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B 1889—12

*To be inserted as a corrigendum to paragraph 17, page 1862 of Section II of the Chapter relating to "Trade and Commerce—Trade Statistics—B.—Rail-borne Trade" of the compilation of the Standing Orders of Government in the Revenue Department.*

For "West India Portuguese Railway" read "Goa"—*vide* Government Resolution No. 2846, dated 25th April 1899. The following table shows revision in the internal blocks of the Bombay Presidency:—

### A.

*Working up of the returns showing movements in food-grains and pulses and the course they had taken during five years ending 1895-96 in the Office of the Survey Commissioner and Director of Land Records and Agriculture, Bombay, suggested changes in the internal blocks of the Bombay Presidency, and the revision of these blocks, as shown below, has been given effect to under Government Resolution No. 2846, dated 25th April 1899.*

| *For* | | | *Read* | | |
|---|---|---|---|---|---|
| Internal blocks and their limits. | | | Internal blocks and their limits. | | |
| Blocks. | Stations. | Railways. | Blocks. | Stations. | Railways. |
| Bombay Port ... | Bombay to Byculla ... | G. I. P. Railway. | Bombay Port ... | Bombay to Sion ... | G. I. P. Railway. |
| | Colaba to Grant Road. | B. B. & C. I. Railway. | | Colaba to Máhim ... | B. B. & C. I. Railway. |
| Gujarát and Káthiáwár. | Sarotra to Sábarmati. | Rájputána-Málwa Railway. | Gujarát and Káthiáwár. (All Gujarát Districts and Káthiáwár). | Sarotra to Ahmedabad. | Rájputána-Málwa Railway. |
| | All Stations ... ... | Pálanpur-Deesa Railway. | | All Stations ... | Pálanpur-Deesa Railway. |
| | Broach to Wadhwán, including Pátri Branch. | B. B. & C. I. Railway. | | Daman Road to Wadhwán, including Pátri Branch. | B. B. & C. I. Railway. |
| | All Stations ... ... | Gáekwár's Railway. | | All Stations ... | Gáekwár's Railway. |
| | Do. ... ... | All Railway lines in Káthiáwár. | | Do. ... | All Railway lines in Káthiáwár. |
| | Anánd to Anas ... | Godhra-Rutlám Railway. | | A'nand to Anas ... | Godhra-Rutlám Railway. |
| | All Stations ... ... | Ahmedabad-Prántij Railway. | | All Stations ... | Ahmedabad-Prántij Railway. |
| | | | | Do. ... | Rájpipia State Railway. |
| | | | | Chaltan to Fort Songhad. | Tápti Valley Railway. |
| | | | | Bándra Bhilád. | B. B. & C. I. Railway. |
| South of Narbada and below the Gháts. | Ankleshvar to Maháłakshmi. | B. B. & C. I. Railway. | (Konkan, Thána and Kolába). | Coorla to Kasára and Ambarnáth to Karjat, including Campoli Branch. | G. I. P. Railway. |
| | Chinchpokli to Kasára and Ambarnáth to Karjat, including Campoli Branch. | G. I. P. Railway. | | Igatpuri to Waghoda, including Dhulia and Nágpur (Warangaon and Nárgaon) Branches. | Do. |
| | All Stations ... ... | Rájpipla State Railway. | | | |
| | Chalthan to Fort Songhad. | Tápti Valley Railway. | | | |
| | Igatpuri to Nándgaon and Sarada to Vaghoda. | G. I. P. Railway. | | | |
| | All Stations, except Dhond. | Dhond and Manmád State Railway. | | | |
| Khándesh, Násik and Ahmednagar. | Navápur to Amalner. | Tápti Valley Railway. | Khándesh and Násik. | Manmád to Yeola... | Dhond and Manmád State Railway. |
| | Manmád to Nagarsol. | HyderabadGodávari Valley Railway (Nizám's Railway). | | Navápur to Amalner. | Tápti Valley Railway. |
| | | | | Manmád to Nagarsol. | HyderabadGodávari Valley Railway (Nizám's Railway). |
| | Khandála to Dudni ... | G. I. P. Railway. | East Deccan (Ahmednagar). | Kartruz to Dudni... | G. I. P. Railway. |
| Poona and Sholápur. | All Stations ... ... | Bársi Light Railway. | Sholápur and Bijápur. | All Stations ... | Bársi Light Railway. |
| | Hudgi to Tadval and Poona to Mira. | Southern Marátha Railway. | | Hotgi to Bádámi ... | Southern Marátha Railway. |
| | | | | Pimpri to Kopargaon. | Dhond and Manmád State Railway. |
| Southern Marátha Railway. | All stations from Lachyan and Lonand except Minrabad to Banikoppa (Nizám's Territory), and Hospet to Batavahal and to Krishna Terminus (Madras Presidency). | Southern Marátha Railway. | West Deccan Poona and (Sátára). | Khandála to Diksál. | G. I. P. Railway. |
| | | | | Poona to Tásgaon Road. | Southern Maratha Railway. |
| | | | Southern Marátha Country (Belgaum, Dhárwár, Kolhápur and Southern Marátha Country States.) | Sángli to Castle Rock and Devrai Alur to Gadag and Harlápur Nagargali to Gadag, and Kundgol to Chalgeri. | Southern Marátha Railway. |
| | All Stations ... ... | Kolhápur State Railway. | | All Stations ... | Kolhápur State Railway. |
| West India Portuguese Railway. | All Stations from Portuguese Frontier to Marmagoa Harbour. | West India Portuguese Railway. | Goa ... ... | All Stations from Portuguese Frontier to Marmagoa Harbour. | West India Portuguese Railway. |

*To be inserted as a corrigendum to paragraph 18, p. 1862 of Section II of the chapter relating to " Trade and Commerce—Trade Statistics—B. Railborne Trade " of the compilation of Standing Orders of Government in the Revenue Department.*

Minor head " (*c*) other sorts of the sub-head " (3) materials of the major head " Railway Plant and Rolling Stock " should be read as a sub-head " (4) other sorts " (*vide* Government Resolution No. 9270, dated 27th December 1899).

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*To be inserted as an addendum to paragraph 3 of Section II, page 1882 of the chapter relating to " Trade and Commerce—Trade Statistics—D. Sea-borne Trade " of the compilation of Standing Orders of Government in the Revenue Department.*

An additional copy of the monthly returns should also be forwarded to the Government of India for transmission to the Secretary of State for India (Government Resolution, R. A. and C. Nos. 82-85; G. R. No. 700, dated 4th February 1875).

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*To be inserted as an addendum to paragraph 5, pages 1882-1883 of Section II of the chapter relating to " Trade and Commerce—Trade Statistics — D. Sea-borne Trade " of the compilation of Standing Orders of Government in the Revenue Department.*

Monthly returns should be transmitted to the Government of India so as to reach Calcutta not later than 26th of the month following that to which they relate.

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*To be inserted as a corrigendum to paragraph 7 of Section II, pages 1883-1890 of the chapter relating to " Trade and Commerce—Trade Statistics —D.—Sea-borne Trade " of the compilation of Standing Orders of Government in the Revenue Department.*

Delete entry No. 46 (Russia in Asia—Batoum) from list B (foreign countries) and include Batoum and all Russian Black Sea Ports in entry No. 13 (Russia in Europe) and substitute the following for the countries under " Africa and Adjacent Islands " :—

I.—Eastern Africa—

1. British East Africa, including Mombasa, Zanzibar, Pemba.
2. Abyssinia, including Erythrea (Massowa).
3. Somaliland, including Djiboutil, Obokh, Berbera, Bulhar, Zeila.
4. German East Africa.
5. Portuguese East Africa. (Mozambique.)
6. Madagascar, including Comoro.
7. Mauritius, including Seychelles.
8. Réunion.
9. Other East African ports.

II.—Southern Africa—

1. Natal.
2. Cape Colony, including Walfisch Bay.
3. German South-West Africa.

III.—Western Africa—

British, French and Portuguese possessions from Cape Blanco to Angola (Benguela), including the islands of St. Helena and Ascension.

IV.—Northern Africa—

1. Egypt, including Suakin and all ports north of the latter port.
2. Other countries, including Spanish Guinea, Canary and Cape de Verd islands, Morocco, Algeria, Tunis, Tripoli.

(Government Resolutions No. 8576, dated 25th November 1897 and No. 9106, dated 18th December 1899.)

*To be inserted as an addendum to paragraph 17 of Section II, page 1903 of the chapter relating to "Trade and Commerce—Trade Statistics—D.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

The Commissioner of Customs, Salt, Opium and Abkári, should keep for the Port of Bombay registers in which would be posted from time to time information regarding—

*I.—Imports by or for persons entitled to possess arms.*

This register might show date of import, name and designation of importer, kind of arms or ammunition and value.

*II.—Imports under licenses or Special Orders of Government.*

This register might show the same particulars as above and in addition it might show with reference to arms for which full duty is charged on import and a refund of the duty in excess of 10 per cent. is afterwards made, the name, designation and residence of the privileged or licensed person to whom the arm has been sold by the importing dealer who originally paid full duty.

*III.—Exports by Sea.*

Date, name and designation of exporter, kind of arm, value, destination and

*For Coast Ports.*

To keep registers of all import and export licenses under the Arms Act (Government Resolution, Judicial Department No. 3292, dated 21st June 1889).

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*To be inserted as a corrigendum to paragraph 18 pages 1903-1904 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—D. Sea-borne Trade" of the compilation of Standing Orders of the Government in the Revenue Department.*

Omit para. 18.

(Government Resolution No. 6912, dated 24th December 1879.)

*To be inserted as a corrigendum to paragraph 27, page 1906 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—D.—Sea-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

In line 4—5 of the paragraph substitute "five" for "three" years only.

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*To be inserted as a corrigendum to paragraph 34, page 1911 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—D.—Sea-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Delete the paragraph and substitute the following as paragraph 34 :—

The Commissioner of Customs, Bombay, and the Commissioner in Sind should forward statements showing the number and tonnage of vessels (including steamers and distinguishing native craft) which entered from and cleared for foreign countries at Ports in Bombay and Sind, respectively, as soon after the close of the official year as possible for transmission to the Government of India (Government of India, Revenue, Agriculture and Commerce, No. C—201, dated 26th June 1875, Government Resolution No. 3810, dated 7th July 1875).

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*To be inserted as a corrigendum to paragraph 37, pages 1912-1913 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—D. Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Omit the para. 1.

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*To be inserted as a corrigendum to paragraph 42, page 1914 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics—D.—Rail-borne Trade" of the compilation of Standing Orders of Government in the Revenue Department.*

Omit the para. 1.

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*To be inserted as a* corrigendum *to paragraph 60, page 919 of Section II of the chapter relating to "Trade and Commerce—Trade Statistics"—D.—Rail-borne Trade of the Compilation of Standing Orders of Government in the Revenue Department.*

Omit the paragraph.

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| Duties and responsibilities of—in connection with encroachments | 17 | 1, 2 |
| Instructions to — for the treatment of alluvion | „ | 3 |
| to report unauthorised appropriation to Mámlatdár | 17—18 | 4 |
| Enquiry and report as to prices by — | 18 | 5 |
| to keep measurement Rough Field Book | „ | 6, 7 |
| Instructions to — for verification of Executive Engineer's plan of land to be acquired | „ | 10 |
| Instructions to — for the treatment of Cantonment boundary marks | 19 | 16 |
| District— | | |
| Submission through — to Assistant Collector of Circle Inspectors' weekly diaries by Mámlatdárs | 2 | 7 |
| Submission of monthly Nikál Patrak by Circle Inspectors through — | „ | 15 |
| Report to — by Circle Inspector in doubtful cases of boundary marks | 11 | 7 |
| Report of omissions and discrepancies in the village map to — | 12 | 17 |
| General duty— | | |
| Permanent advance to— | 3 | 21, 22 |
| **Kulkarni**— | | |
| Prevention of the recurrence of errors and misunderstanding on the part of— | 6 | 11 |
| Notice of the neglect and failure of — in filling village Form III | „ | 12, 13 |
| Report of the absence of — | „ | 14 |
| Circle Inspector's responsibility for the instruction of — | „ | 16 |
| General result of the test inspection to be explained to — | 7 | 28 |
| **Land**— | | |
| Acquisition of — for public purpose | 18—19 | 10—14 |
| **Live-stock**— | | |
| Checking of the Returns of — by Circle Inspectors | 13—14 | 1—12 |
| Census of — | 13 | 3 |
| **Mahálkari**— | | |
| Circle Inspectors subordinate to — | 1 | 6 |
| Submission by Circle Inspectors of their weekly diaries to — | 2 | 7 |
| Submission of monthly Nikál Patrak by Circle Inspectors to — | „ | 15 |
| **Mámlatdár**— | | |
| Circle Inspectors subordinate to— | 1 | 6 |
| Submission by Circle Inspectors of their diaries to — | 2 | 7 |
| Submission of monthly Nikál Patrak by Circle Inspectors to — | „ | 15 |
| Circle Inspector's report on the conduct of Village Officers to be submitted to — | 4 | 26 |

## LAND RECORDS AND AGRICULTURE.—PART III.

| SUBJECT. | Page. | Para. |
|---|---|---|
| **Mámlatdár**—*continued.* | | |
| to send the Circle Inspector's programme of visiting villages in his Circle to District Inspector and to Assistant Collector ... | 5 | 2 |
| Submission of a weekly Inspection Return to— ... ... | 5—6 | 8 |
| Report to — of the inadequacy of sanctioned bid for grass ... | 8 | 32 |
| to issue a general notice and orders for a complete boundary-mark inspection of a village ... ... ... | 10—11 | 5 |
| Submission of papers relating to complete boundary-mark inspection to — ... ... ... ... | 11—12 | 16 |
| Report to — of unauthorised appropriation, by Circle Inspector. | 17—18 | 4 |
| **Mounds**—*See* Boundary Marks. | | |
| **Mathematical Instruments**— | | |
| Supply of — to Circle Inspectors ... ... ... | 3 | 19 |
| **Measurement Rough Field Books**—*See* Field Book. | | |
| **Nikál Patrak**— | | |
| Monthly submission of — by Circle Inspectors ... ... | 2 | 15 |
| **Notice**— | | |
| of three days previous to inspection to Village Officers by Circle Inspectors ... ... ... ... ... | 5 | 4 |
| under Section 122, Land Revenue Code, in connection with boundary-mark inspection ... ... ... | 10—11 | 5 |
| **Numbers**— | | |
| Selection of — by Circle Inspectors for inspection ... | 5 | 5, 6 |
| Fixing of — as average morning work for Circle Inspector ... | ,, | 7 |
| Forest, boundary marks of — need not be inspected ... | 11 | 14 |
| **Penalties**— | | |
| Reduction from Circle Inspector's pay for uncalled for expenditure in connection with boundary marks ... ... | 10 | 2 |
| **Permanent Advance**—*See* Advance. | | |
| **Population**— | | |
| Checking of the returns of — by Circle Inspectors ... | 13—14 | 1—12 |
| **Post Cards**— | | |
| for the use of Circle Inspectors ... ... ... | 3 | 21 |
| **Pot-Kharáb**— | | |
| Cultivation of— ... ... ... ... | 7 | 21 |
| **Prices**— | | |
| Enquiry and report as to — ... ... ... | 18 | 5 |
| **Railways**— | | |
| Procedure in the case of land to be taken up for — ... | 19 | 15 |
| **Record**— | | |
| Village—supervision of— ... ... ... | 1 | 2 |
| of test crop inspection ... ... ... ... | 6 | 12 |
| of Field inspection in Inspection Field Book ... ... | 7 | 27 |
| of boundary-mark inspection ... ... ... | 11 | 12 |
| **Register**— | | |
| of inward and outward correspondence of Circle Inspectors ... | 2 | 13 |
| of permanent advance to Circle Inspectors and General duty Inspectors ... ... ... ... | 3 | 21, 22 |

## LAND RECORDS AND AGRICULTURE.—PART III.

| SUBJECT. | Page. | Para. |
|---|---|---|
| Register—*continued.* | | |
| Birth and Death—Vaccination—Small-pox—Cholera—, checking and compilation of statements in connection with— | 15 | 1—7 |
| of water-supply | 16 | 3 |
| Encroachment—, Form of— | 17 | 1 |
| Registration— | | |
| of crop areas | 7 | 17—20 |
| of fallows, scrutiny of— | „ | 24 |
| Residence— | | |
| of Circle Inspectors | 3 | 25 |
| Report— | | |
| Special—of area under cotton, wheat and oil-seeds | 7 | 25 |
| of detection of unauthorised cultivation or occupation in Government waste | 8 | 33 |
| of doubtful cases of boundary marks by Circle Inspectors to District Inspector | 11 | 7 |
| of prices | 18 | 5 |
| Returns— | | |
| Weekly—of inspection, contents, objects and compilation of— | 5—6 | 8—10 |
| Unauthorised cultivation in Government waste to be shown in— | 8 | 33 |
| of population and live-stock, checking of—by Circle Inspector | 13—14 | 1—12 |
| Revision Survey Rules— | | |
| Application of— | 11 | 9 |
| Routine of duties of Circle Inspectors | 4 | 27 |
| Service Stamps— | | |
| for the use of Circle Inpectors | 3 | 21—23 |
| Small-pox Register—*See* Register. | | |
| Superintendent of Land Records and Agriculture— | | |
| Inspection of Circle Inspectors' weekly diaries by— | 2 | 12 |
| to be consulted by Collector in fixing the average morning work for Circle Inspectors | 5 | 7 |
| Survey— | | |
| of Cantonment boundary, instructions to Circle Inspector as to— | 19 | 16 |
| Survey Work— | 1 | 3 |
| Field Book Forms for— | 3 | 17 |
| Takávi Advances | 18 | 8 |
| Táluka Form—*See* Forms. | | |
| Táluka Map— | | |
| Supply of—to Circle Inspectors | 3 | 24 |
| Unauthorised Appropriation | 17—18 | 4 |

| SUBJECT. | Page. | Para. |
|---|---|---|
| **LAND RECORDS AND AGRICULTURE—PART III.** | | |
| Vaccination Register—*See* Register. | | |
| Village Manual— | | |
| Supply of—to Circle Inspectors ... ... ... | 3 | 24 |
| Village Map— | | |
| Omissions in—to be noted by Circle Inspectors ... ... | 12 | 17 |
| Village Officers— | | |
| Complaints against—by Circle Inspectors ... ... | 4 | 26 |
| Three days' notice previous to inspection by Circle Inspectors to— ... ... ... ... ... | 5 | 4 |
| Circle Inspector's responsibility in instructing the— ... | 6 | 16 |
| Village Records—*See* Records. | | |
| Waste— | | |
| inspection, *See* Inspection. | | |
| Report of detection of unauthorised cultivation or occupation in— .... ... ... ... ... | 8 | 33 |
| Water-Supply— | | |
| Sources of— ... ... ... ... | 16 | 1—4 |
| Weekly Diary of Circle Inspector—*See* Diary. | | |

# A'BKA'RI.

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## I.—Reports and Returns.

1. The Commissioner of A'bkári should submit an annual report on the A'bkári Administration for the year ending July 31st. The Commissioners of Divisions may omit A'bkári from their Jamábandi reports. No alterations should, however, be made in this respect in the annual administration reports of the Collectors.

The Commissioner in Sind and the Political Resident at Aden should also submit separate reports on the Excise Department. All the three reports will be reviewed together and the review will show the general results of the administration of the Excise Department in the territories subject to the control of the Government of Bombay.

(G. R. Nos. 4020, dated 2nd August 1880, 2412, dated 29th April 1881, 6125, dated 18th October 1881, and 6572, dated 4th November 1881.)

2. Every effort should be made to submit the Administration Reports as soon as possible after the close of the year to which they relate. The reports lose much of their value and interest by being prepared late, and His Excellency in Council hopes that the wish of the Government of India, that they should receive these and other reports of a financial nature within six months of the close of the year to which they relate, will in future be complied with. For this purpose, the A'bkári Reports should reach this Government by 1st January at the latest.

(G. R. No. 5923, dated 29th August 1882.)

3. The annexed forms should be adopted in the A'bkári Administration Reports. Copies of the forms will be kept in stock at the Government Central Press, and will be supplied to the officers concerned in accordance with their requirements.

The Commissioner in Sind and the Political Resident, Aden, should enter in the forms appended to their reports, the particulars about opium, and also send extracts from the returns to the Commissioner of Customs, Salt, Opium and A'bkári to enable him to offer such remarks as may be called for, relating to the opium arrangements in Sind and Aden, in the general report which he submits to Government.

(G. R. No. 5599, dated 3rd August 1893.)

## IMPERIAI

*Excise Revenue an*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | DETAIL OF GROSS RECEIPTS DURING |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Imported Liquors. | Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit. |  |  |  | Country Spirits and Fermented Liquors. |  |  |  |  |  |  |  | Opium and its including |  |
| District. | License Fees. | Duty on Spirits. | Duty on Malt Liquors. | License Fees. | Total. | Still-head Duty. | Proceeds of Outstill Farms. | License Fees for sale of Country Spirits. | Deficiency in Minimum Guaranteed Revenue for Still-head Duty. | Tree Tax. | Toddy-shop License Fees. | Deficiency in Minimum Guaranteed Revenue for Tree Tax. | Total. | Duty. | License Fees. |
|  | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Bombay .. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ahmedabad ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kaira ... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Panch Mahâls . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Broach ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Surat ... .. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Thána ... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Násik ... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Khándesh ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ahmednagar ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Poona ... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sátára ... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sholápur ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bijápur ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belgaum ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dhárwár ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kánara ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ratnágiri ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kolába... ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total ... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## FORM No. 1.

*Net Revenue of 189 -9 .*

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| THE YEAR BY DISTRICTS FROM | | | | | | | | | | | | | | |
| preparations Poppy Heads. | | | Drugs other than Opium. | | | Fines, Forfeitures and Miscellaneous. | | | | | Grand Total. | Total Charges as in Form 2. | Net Revenue in the year. | REMARKS. |
| | | | Gánja, Bháng, &c. | | | | | | | | | | | |
| Deficiency in Minimum Guaranteed Vend. | Gain on Sale-proceeds of Opium. | Total. | Fees on Permits. | License Fees. | Total. | Fines and Forfeitures under A'bkári Act. | Fines and Forfeitures under Opium Act. | Other items, A'bkári Revenue. | Other items, Excise Opium Revenue. | Total. | | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

# IMPERIAL FORM No. 2.

*Excise Charges of 189 -9 ..*

| 1 | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | | 7 | | | 8 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District. | Detail of Charges during the year. | | | | | | | | | | | | | | | Grand Total Charges. | | | Remarks. |
| | Establishment. | | | Travelling Allowance. | | | Supplies and Services. | | | Contingencies. | | | Refunds. | | | | | | |
| | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | |
| Bombay— | | | | | | | | | | | | | | | | | | | |
| Commissioner of Customs ... | | | | | | | | | | | | | | | | | | | |
| Collector of Land Revenue, Customs and Opium ... ... | | | | | | | | | | | | | | | | | | | |
| Collector of Salt Revenue ... | | | | | | | | | | | | | | | | | | | |
| Ahmedabad ... ... | | | | | | | | | | | | | | | | | | | |
| Kaira ... .. ... | | | | | | | | | | | | | | | | | | | |
| Panch Maháuls ... .. | | | | | | | | | | | | | | | | | | | |
| Broach ... ... ... | | | | | | | | | | | | | | | | | | | |
| Surat ... ... ... | | | | | | | | | | | | | | | | | | | |
| Thána ... ... ... | | | | | | | | | | | | | | | | | | | |
| Násik ... ... ... | | | | | | | | | | | | | | | | | | | |
| Khándesh ... ... ... | | | | | | | | | | | | | | | | | | | |
| Ahmednagar ... ... | | | | | | | | | | | | | | | | | | | |
| Poona ... ... ... | | | | | | | | | | | | | | | | | | | |
| Sátára ... ... .. | | | | | | | | | | | | | | | | | | | |
| Sholápur ... ... ... | | | | | | | | | | | | | | | | | | | |
| Bijápur ... ... ... | | | | | | | | | | | | | | | | | | | |
| Belgaum ... ... ... | | | | | | | | | | | | | | | | | | | |
| Dhárwár ... ... ... | | | | | | | | | | | | | | | | | | | |
| Kánara ... ... ... | | | | | | | | | | | | | | | | | | | |
| Ratnágiri ... ... ... | | | | | | | | | | | | | | | | | | | |
| Kolába ... ... ... | | | | | | | | | | | | | | | | | | | |
| Total, Charges for the year ... | | | | | | | | | | | | | | | | | | | |

## IMPERIAL FORM No. 3.

## IMPERIAL

*Manufactories, Licenses*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District. | Manufacture of Liquor—Number of | | | | | Vend of | | | | | | | |
| | | | | | | Number of wholesale licenses for sale of | | | | | Number of special licenses of liquors, otherwise than retail shops, *e.g.* Hotels, Rooms and | | |
| | | | Country Spirit Distilleries. | | | | | | | | | | |
| | | | Central Distilleries, public or private. | | | | | | | | | | |
| | Breweries. | Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits. | Mhowra and molasses spirit. | Toddy spirit. | Out-stills. | European liquors imported or manufactured in India. | Country spirit. | Country fermented liquor (toddy). | Opium and its preparations. | Drugs other than opium. | Hotels. | Ordinary Refreshment Rooms and Stalls. | Railway Refreshment Rooms. |
| Bombay ... | | | | | | | | | | | | | |
| Ahmedabad ... | | | | | | | | | | | | | |
| Kaira ... ... | | | | | | | | | | | | | |
| Panch Mahâls ... | | | | | | | | | | | | | |
| Broach ... ... | | | | | | | | | | | | | |
| Surat ... ... | | | | | | | | | | | | | |
| Thána ... ... | | | | | | | | | | | | | |
| Násik ... ... | | | | | | | | | | | | | |
| Khándesh ... | | | | | | | | | | | | | |
| Ahmednagar ... | | | | | | | | | | | | | |
| Poona ... ... | | | | | | | | | | | | | |
| Sátára ... ... | | | | | | | | | | | | | |
| Sholápur ... | | | | | | | | | | | | | |
| Bijápur ... | | | | | | | | | | | | | |
| Belgaum ... | | | | | | | | | | | | | |
| Dhárwár ... | | | | | | | | | | | | | |
| Kánara ... ... | | | | | | | | | | | | | |
| Ratnágiri ... | | | | | | | | | | | | | |
| Kolába ... ... | | | | | | | | | | | | | |
| Total ... | | | | | | | | | | | | | |

*Note.*—When one license covers the sale of more than one kind of liquor or drug, the shop sh

## FORM No. 3.

*and Shops.*

| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LIQUOR AND DRUGS. | | | | | | | | | | | | | | REMARKS |
| for retail sale in ordinary Refreshment Steamers. | | Number of shops licensed to sell by retail. | | | | | | | | | | | | |
| | | | | Country fermented liquor (toddy). | | | | | Opium and its preparations. | | | | | |
| Travellers' Bungalows. | Temporary Refreshment Stalls. | European liquors imported or manufactured in India. | Country spirit. | Domestic consumption licenses. | Hawking licenses. | Tree-foot booth licenses. | Toddy-shop licenses. | Total. | Raw Opium. | Madat and Chandul, and other preparations of Opium. | Total of columns 24 and 25. | For medical purposes (druggists' permits and the like.) | Drugs other than Opium (Bháng Ganja, &c.) | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

be shown in the column for one kind only, the fact being noted in the column for remarks.

## IMPERIAL

*Duty and*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|---|---|---|---|---|---|---|---|---|
| District. | Spirits manufactured in India paying Duty at higher rates than ordinary Country Spirits. | | | | | | | | | |
| | Ordinary Spirits. | | Spirits of Wine. | | Methylated Spirits of Wine. | | Perfumed Spirits. | | Malt Liquor. | |
| | Issues at average strength of ( ) degrees Imperial Gallon. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon of ( ) London Proof. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. | Issues, Imperial Gallons. | Rate of duty per Imperial Gallon. |
| Bombay ... | | | | | | | | | | |
| Ahmedabad ... | | | | | | | | | | |
| Kaira ... | | | | | | | | | | |
| Panch Maháls ... | | | | | | | | | | |
| Broach ... ... | | | | | | | | | | |
| Surat ... ... | | | | | | | | | | |
| Thána ... ... | | | | | | | | | | |
| Násik ... ... | | | | | | | | | | |
| Khándesh ... | | | | | | | | | | |
| Ahmednagar ... | | | | | | | | | | |
| Poona ... ... | | | | | | | | | | |
| Sátára ... ... | | | | | | | | | | |
| Sholápur ... | | | | | | | | | | |
| Bijápur ... ... | | | | | | | | | | |
| Belgaum ... | | | | | | | | | | |
| Dhárwár ... | | | | | | | | | | |
| Kánara ... ... | | | | | | | | | | |
| Ratnágiri ... | | | | | | | | | | |
| Kolába ... ... | | | | | | | | | | |
| Total ... | | | | | | | | | | |

FORM No. 4.

*Consumption.*

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 12 | 13 | 14 | 15 | 16 | | | | 17 | 18 | | 19 | | | 20 | | | 21 |
| COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE. | | | | | | | | OPIUM AND ITS PREPARATIONS. | | | | | | OTHER DRUGS. | | | REMARKS. |
| Issues of Imperial Gallons. | | | | Rates of duty. | | | | Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail). | Prices per ser (2 lbs. of 40 tolas each). | | | | | Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each). | | | |
| At strength of | At strength of | At strength of | Equivalent of London Proof of the total of columns 12, 13 and 14. | Strength. | Per gallon. | | | | Whole-sale, that is, price at which Opium is sold from the Treasury. | | Retail average price at which retail Vendors sell. | | | Bháng. | Gánja. | Other sorts. | |
| | | | | | Rs. | a. | p. | | Rs. | a. | Rs. | a. | p. | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

# IMPERIAL FORM No. 5.

*Incidence of Consumption.*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District. | POPULATION. | | | | NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF | | | | GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE. | | | Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1. | REMARKS. |
| | | | | | Liquors. | | Drugs. | | | | | | |
| | Hindus. | Musalmans. | Others. | Total. | Country spirits, column 18 of Form 3. | Country fermented liquors, column 23 of Form 3. | Opium and its preparations, column 26 of Form 3. | Other Drugs, column 28 of Form 3. | From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1. | From Opium and its preparations, column 19 of Form 1. | From Drugs other than Opium, column 22 of Form 1. | | |
| Bombay ... ... | | | | | | | | | | | | | |
| Ahmedabad ... | | | | | | | | | | | | | |
| Kaira ... ... | | | | | | | | | | | | | |
| Panch Mahals ... | | | | | | | | | | | | | |
| Broach ... ... | | | | | | | | | | | | | |
| Surat ... ... | | | | | | | | | | | | | |
| Thána ... ... | | | | | | | | | | | | | |
| Násik ... ... | | | | | | | | | | | | | |
| Khándesh ... ... | | | | | | | | | | | | | |
| Ahmednagar ... | | | | | | | | | | | | | |
| Poona ... ... | | | | | | | | | | | | | |
| Sátára ... ... | | | | | | | | | | | | | |
| Sholápur ... ... | | | | | | | | | | | | | |
| Bijápur ... ... | | | | | | | | | | | | | |
| Belgaum ... ... | | | | | | | | | | | | | |
| Dhárwár ... ... | | | | | | | | | | | | | |
| Kánara ... ... | | | | | | | | | | | | | |
| Ratnágiri ... ... | | | | | | | | | | | | | |
| Kolába ... ... | | | | | | | | | | | | | |
| Total ... | | | | | | | | | | | | | |

4. In the Ábkári Administration Reports, information concerning the number of licensed liquor shops in each district should be given in a summarized form, with explanations of any serious increase or decrease. (S. of S. No. 22 (Rev.), dated 16th November 1882; *vide* G. R. No. 9037, dated 23rd December 1882.)*

5. The printing of the separate reports for each district appended to the Commissioner's Ábkári Administration Report involves unnecessary expense besides delay. In future, therefore, only the reports of the Commissioners, which should and usually do state all the material facts, should be printed. (G. R. No. 2573, dated 25th March 1884.)

6. In the A'bkári Administration Reports the Commissioner should include tables of issue for consumption in a *general* form. (G. R. No. 3426, dated 28th May 1888.)

7. The details of any action taken during the year in respect of the introduction of a system of modified local option in excise affairs should be introduced into the Annual Excise Administration Reports. (G. I., F. & C., No. 6570, dated 31st December 1889; *vide* G. R. No. 878, dated 3rd February 1890.)

8. Any marked increase in the number of licensed shops for retail sale of liquors or drugs should be clearly explained in the Annual Excise Administration Reports. (G. I., F. & C., No. 1572, dated 15th April 1891; *vide* G. R. No. 2967, dated 30th idem.)

9. The lumping together of licenses for toddy shops and tree-foot booths, and the exclusion from the table of hawking licenses and of licenses to tap trees for the extraction of toddy to be used for domestic consumption (which in some districts have taken the place of the tree-foot booth licenses granted in former years) is apt to give rise to misapprehension regarding the sufficiency of the arrangements made for the supply of raw toddy. In future A'bkári Administration Reports regarding the statistics of each of the abovementioned sources of supply should be included in the tabular statement. Information should also be given regarding the quantities and kinds of imported wines and spirit sold at the shops licensed for the sale of that class of spirit. Precise information should also be given regarding the causes of fluctuations in the country spirit and toddy consumption of the various localities and of the measures taken to remedy defects observed. It is very necessary that Collectors and the Commissioner of A'bkári should carefully watch the progress of consumption and the working of all arrangements in operation in their charges from month to month, and that they should institute prompt inquiry into all doubtful circumstances that may come under their notice and take timely measures for remedying defects. (G. R. No 3703, dated 1st June 1891.)

10. The system of A'bkári Administration throughout the Presidency has now become well established, and it is no longer necessary that the operations of

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* *Vide* also Orders Nos. 5 and 6, Sub-head II, under the Head "Opium."

the Department should be described in full detail in each year's administration report. All changes of any importance in each district and its condition as regards offences against the ábkári laws should be noticed; fluctuations in consumption and increases and decreases in the number of shops licensed for the sale of liquor of each kind should be reported and explained; and the broad results of the year's administration should be clearly stated and reviewed. But the mass of detail hitherto usually given in these reports will bear considerable curtailment. (G. R. No. 5741, dated 13th July 1892.)

**11.** The consumption of each of the different kinds of intoxicating drugs should be shown in the A'bkári Administration Reports. (G. I., F. & C., No. Ex.-3228, dated 4th August 1892; *vide* G. R. No. 6748, dated 22nd idem.)

**12.** In the A'bkári Administration Reports, the quantity of bháng consumed should be distinguished from gánja. (G. R. No. 5668, dated 5th August 1893.)

**13.** The Collector of Salt Revenue, Bombay, should submit monthly reports to Government showing the quantity of country liquor exported each month to Bombay from the distilleries at Uran as compared with the quantity removed during the corresponding period of the preceding year, and the collections for the same periods on account of still-head duty. (G. R. No. 1264, dated 1st March 1875.)

**14.** The Accountant General should submit every year, for transmission to the Government of India for incorporation in Part III of the Series of Financial and Miscellaneous Statistics, a statement * in the following form showing the excise receipts and charges in the Bombay Presidency :—

*Details of Receipts and Charges under Excise in Bombay.*

| Bombay | Bombay Presidency including the Island of Bombay. | Town and Island of Bombay only. |
|---|---|---|
| | £ | £ |
| Receipts from duty on Spirits †— | | |
| English ... ... ... | | |
| Country ... ... ... | | |
| Total ... | | |
| Drugs other than Opium— | | |
| Gánja ... ... ... | | |
| Others ... ... ... | | |
| Total ... | | |
| Opium (Excise)— | | |
| Total Gross Receipts ... | | |
| Do. exclusive of Opium . | | |
| Charges— | | |
| Cost of Opium ... ... | | |
| Other Charges ... ... | | |
| Total ... | | |

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* The date for the submission of this statement to the Government of India is 31st August. (G. I., F. & C., No. 29 S., dated 22nd January 1894; *vide* G. R. No. 1032, dated 9th February 1894.)

† The receipts from the duty on beer should be exhibited separately from spirits. (G. I., F. & C., No. 4174 S., dated 15th October 1894; *vide* G. R. No. 9290, dated 13th November 1894.)

| Bombay. | Bombay Presidency including the Island of Bombay. | Town and Island of Bombay only. |
|---|---|---|
| | £ | £ |
| Net Receipts from other than Opium ... ... | ...... | ...... |
| Do. from Opium ... ... | ...... | ...... |
| Total Net Receipts ... | ...... | ...... |

(G. I., F. D., Nos. 3906, dated 9th October 1875, 2428, dated 28th June 1878, and 255, dated 18th January 1888; *vide* G. Rs. Nos. 3371, dated 4th July 1878, and 820, dated 6th February 1888.)

**15.** The statistical return of excise receipts and charges annually furnished for incorporation in the Finance and Revenue Accounts, Part III, should be prepared in accordance with the terms of the Resolution of the Government of India in the Department of Finance and Commerce, No. 1142, dated 17th March 1892, regarding interprovincial adjustments, which are forbidden from 1st April 1892. (G. I., F. & C., No. 151 S., dated 19th September 1893; *vide* G. M. No. 6968, dated 27th idem.)

**16.** It is expedient that the revenue from the excise duty on beer brewed in India, levied under Acts I of 1886 (Madras), V of 1878 (Bombay), and the Excise (Malt Liquor) Act XIII of 1890, should be separately shown in the statistics relating to excise, instead of being included under spirits Arrangements should accordingly be made for the separate exhibition of the receipts from the duty on beer in the Provincial Excise Tables furnished to the Finance and Commerce Department and published in the Financial and Commercial Statistics for British India. This will necessitate a corresponding reduction in the receipts under "Spirits, country". (G. I., F. & C., No. Statis.-5174, dated 15th October 1894; *vide* G. R. No. 9290, dated 13th November 1894).

**17.** The Commissioner of A′bkári and the Commissioner in Sind should submit statements, in the following form, of breweries in operation in the Bombay Presidency during the year, for transmission to the Government of India within one fortnight after the close of each calendar year:—

*Statement of Breweries in operation in the———during the year———.*

| Serial Number. | Name of town or station at which located | Year in which established. | Estimated outturn in gallons of ale, porter and beer during the past 12 months. | REMARKS. |
|---|---|---|---|---|
| | | | | |

(G. R. No. 4916, dated 25th September 1878, and G. M. No. 5077, dated 4th October 1878.)

**18.** The Commissioner in Sind should submit by, or as soon as possible after, the 15th of August in each year, to Government in the General Department a summary of his annual Excise Report for incorporation in Chapter V, Part II of the General Administration Report. This summary should contain a brief account of the excise operations of the year taken as a whole, and should not exceed in length any more than a page of printed matter at the outside. The materials furnished in paragraph 18 of the Collectors' and Deputy Collectors' Annual Administration Reports are altogether insufficient to enable the compiler to prepare from them a comprehensive account of the year's operations taken as a whole. A clear summary of the leading facts pertaining to the year, similar to that furnished by the Commissioner of Customs, Salt, Opium and Ábkári for the Presidency Proper, is what is required, and in framing it the lines on which the Excise Administration Report for Sind is written should generally be observed. (G. R. No. 3455, dated 11th May 1889.)

## II.—GENERAL PRINCIPLES AND POLICY.

**1.** The retail by Government officers of any sort of fermented liquor, spirit or drug is disapproved. Government has nothing to do with the trade in fermented liquors, spirits or drugs, and it is important that nothing should be done which might compromise this essential principle. The officers of the Government should interfere in the trade just so far as is necessary to enforce the taxation imposed upon it by law, and no further. If in any place the trade cannot be carried on consistently with the just demands of the State, it must cease, though it will probably always be found that the difficulty arises from the absence of proper fiscal arrangements. It would, however, be better that the excise revenue in any such place should be sacrificed, than that the officers of the Government should assume functions calculated to expose the policy of the State to misunderstanding. (G. I., F. D., No. 3125, dated 19th May 1874; *vide* G. R. No. 2813, dated 3rd June 1874.)

**2.** Government has frequently enjoined on Collectors the necessity of doing all they can to discourage the extension of drinking; but it is always to be borne in mind that it is the greatest possible mistake to allow smuggling. When people have a taste for liquor they will certainly obtain it, and if there be insufficient shops they will smuggle. The evil effects of this are two-fold. It renders inefficient the restrictions which Government desire to place upon the excessive consumption of liquor, and it injures the revenue. (G. R. No. 6092, dated 27th October 1875.)

**3.** The Governor in Council can only reiterate the principle that has been so often expressed by Government that Government do not desire to make any revenue from ábkári, but where there is a population habituated to the use of spirits, it may be assumed that they will find means to gratify their tastes, and if they cannot procure spirits on tolerably easy terms, they will smuggle. The Collector, therefore, in issuing licenses should be guided by this principle. Where there is already a demand for spirits, the Collector should take measures to supply it and to receive such revenue from it as may reasonably be expected, but he should carefully avoid encouraging the consumption of liquor by making it very easy to obtain or very cheap. (G. R. No. 2838, dated 30th May 1879.)

4. It should be fully understood that a low rate of duty on spirits should never be maintained for the purpose of stimulating consumption. Facility of obtaining intoxicating liquor, no doubt, aids in increasing consumption, but if a real demand in any locality is not met by a supply of taxed liquor, illicit distillation will be encouraged. The matter is not one regarding which any hard-and-fast rule can be laid down, but Government has no hesitation in leaving it to the Collectors, acting under the advice and control of the Commissioner of Customs, Salt, Opium and A'bkári, who may safely be trusted to exercise an intelligent discretion. (G. R. No. 7060, dated 22nd September 1883.)

5. The main features of the policy of Government in respect to the ábkári management are—

(*a*) to equalize the duty on mhowra and toddy spirit;

(*b*) to enhance this duty gradually so as to assimilate it with the rates of duty on imported liquor; and

(*c*) to secure to consumers a supply of raw toddy at low prices.

(G. R. No. 3898, dated 28th June 1887).

6. In controlling and directing the Indian Excise Administration the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interests of the Indian Treasury, the excise systems of India must always be based upon the considerations :—

(1) that extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors. (S. of S. No. 28 Rev., dated 19th April 1888; *vide* G. R. No. 6122, dated 11th September 1888.)

7. There occur passages in periodical reports which read as if the increase of the excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports

are addressed will know that the increase has been obtained by successful administration on the principles insisted on by the Secretary of State. It is obvious that a revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed, while repressing illicit consumption, is accepted by him as a settled principle; and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as basis for attacks on the administration, the Government of India share the Secretary of State's opinion that at the risk of tedious repetition, and of placing well-understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations. (G. I., F. & C., No. 213, dated 11th August 1888; *vide* G. R. No. 6132, dated 11th September 1888.)

8. The principles on which Her Majesty's Secretary of State for India has more than once requested that the excise administration in India should be based, are :—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;

(3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

The Government of India desire again to place on record their concurrence in these principles on which the instructions regarding excise administration issued by the Government of India in the past have been founded. The Governor General in Council is aware that Local Governments and Administrations have also accepted these principles, and have endeavoured to give practical effect to them although the varying circumstances of different localities have prevented the adoption of uniformity in their application.

In order to ensure that the wishes of Her Majesty's Secretary of State, of the Government of India and of the Local Government in this respect are carried into effect, all officers who are engaged in the excise administration should be again instructed that these are the principles on which the Department should be administered, and that they must be the foundation of any proposals for the modification and improvement of the existing systems. The Government of India trust that the Local Governments will also recognize the necessity of increased vigilance in watching the practice of their executive officers, and of introducing from time to time such reforms of the excise system as experience may show to be practicable. (G. I., F. & C., No. 3390, dated 3rd July 1889; *vide* G. R. No. 5179, dated 19th idem.)

**9.** The Secretary of State for India fully accepts the general principles stated in the following paragraph of the letter from the Government of India, No. 29, dated 4th February 1890, as those which should guide the Local Governments and their revenue officers in administering excise affairs, and considers that, save under very exceptional circumstances and in strictly limited areas the central distillery system of excise management should be preferred to the farming system or the outstill system. The former system provides that all licit spirit shall pay a still-head duty per gallon proportionate to its alcoholic strength, whereas the other two systems permit, if they do not stimulate, the production and sale of large quantities of comparatively cheap spirit, even when effort is made to limit the capacity of stills, and to prescribe a minimum retail price:—

> "103. Looking to all the conditions of the very difficult problem with which we have to deal, we have after careful consideration arrived at the conclusion that the only general principles which it is expedient or even safe to adopt are the following:—
>
> (1) that the taxation of spirits and intoxicating liquors and drugs should be high and in some cases as high as it is possible to enforce;
>
> (2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes;
>
> (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality; and
>
> (4) that efforts should be made to ascertain the existence of local public sentiment and that a reasonable amount of deference should be paid to such opinion when ascertained.
>
> These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed."

(S. of S. No. 25 Rev., dated 27th March 1890; *vide* G. R. No. 3403, dated 16th May 1890.)

**10.** The evils of the outstill system can be greatly mitigated by—

(*a*) the careful limitation of the number of licensed liquor shops;

(*b*) the restriction placed on the capacity and working of licensed stills;

(*c*) the enforcement of a minimum price below which liquor must not be sold.

The past history of excise administration in Bengal, the North-West Provinces, and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had, as then worked, promoted the illicit manufacture and consumption of liquor. But the experience of Madras and Bombay, where much attention has been successfully given to excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor. (S. of S. No. 38 (Rev.), dated 28th March 1889; *vide* G. R. No. 3666, dated 18th May 1889).

### III.—Duties and Powers of Officers.

**1.** The control in all ábkári matters in the Presidency Proper is vested in the Commissioner of Customs, Opium and Ábkári* and in such matters the Collectors are under the orders of the Commissioner of Customs, Opium and Ábkári, and not of the Commissioners of Divisions, who no longer possess or are authorized to exercise any powers in those matters, and Government will not sanction any interference on the part of Commissioners of Divisions with the authority in respect of all questions relating to ábkári and opium conferred upon the Commissioner of Customs, Opium and A'bkári. (G. R. No. 2703, dated 26th April 1882.)

**2.** The Collectors are under the Commissioner of A'bkári in regard to all ábkári matters and communicate with Government through him. (G. R. No. 5212, dated 4th August 1882.)

**3.** The Commissioner of Customs, Salt, Opium and A'bkári does not exercise any control, executive or account, over Collectors in the matter of tree-tax collections. The accounts do not pass through his office. The whole business is that of the Collector's regular establishment and is under the control of the Collector, the Divisional Commissioner and the Accountant General, and the Commissioner of Customs, Salt, Opium and A'bkári should not interfere except by way of advice. The monthly returns for showing the progress of ábkári revenue and operations in each district submitted by the Collectors to the Commissioner of Customs, Salt, Opium and A'bkári are prepared by the Huzúr Deputy Collectors and are furnished to the Commissioner of Customs, Salt, Opium and A'bkári for statistical and administrative purposes, to show him the progress of tree-tapping, consumption of liquor and revenue realization in each district. He should call the attention of the Huzúr Deputy Collector, or Collector, to any abnormal outstanding balances observable, and ask the reason why they are outstanding, in connexion with possible undue pressure of rate of taxation or other administrative arrangements. He has neither responsibility nor control in the matter of collections made by the Collector's revenue establishments. (G. R. No. 382, dated 16th January 1891.)

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* By Government Notification, Political Department, No. 7480, dated 18th December 1886, the Political Resident, Aden, has been appointed to be a Commissioner for the purposes of the Bombay A'bkári Act in the Island of Perim; and by Government Notification No. 7431 of the same date the Assistant Political Resident, Perim, has been appointed to exercise in the Island of Perim all the powers and perform all the duties conferred and imposed by the A'bkári Act on a Collector.

Government Resolution, Political Department, No. 7465, dated 11th November 1889, instructed the Political Agent to enforce such of the provisions of the A'bkári and Opium Acts and Rules as could be enforced without hardship in a somewhat primitive state of society.

4. The duty of selecting the holders of ábkári farms from amongst the candidates who are willing to take them on the terms specified, is entrusted by Government to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 4229, dated 16th June 1890.)

5. Officers entrusted with the disposal of liquor contracts will be held liable for the loss sustained by Government in consequence of their proceedings. (G. R. No. 1642, dated 24th April 1862.)

6. It is not considered desirable that the Military authorities in cantonments should be entrusted with the administration of the A'bkári Department within cantonment limits. In respect, however, of such matters as the location of shops and any increase or decrease in the number of spirit shops in a cantonment, the Collector acting under the Commissioner of Customs, Salt, Opium and A'bkári should consult the Cantonment Committee or Magistrate. If the views of the Collector and the Cantonment Committee do not agree, the question can be referred to Government for decision. (G. R. No. 7347, dated 10th September 1885.)

7. Government desire that Assistant and Deputy Collectors should take an active interest in the work of the Ábkári Department in the tálukás under their charge, keeping themselves informed of the work done by the Inspectors or their subordinate establishment. (G. R. No. 1600, dated 8th March 1888.)

8. More general interest in ábkári matters on the part of the Assistant and Deputy Collectors in charge of sub-divisions, is much to be desired. There is no branch of the administration which has a stronger claim on the interest and assistance of the District and Police officers than ábkári, not less in view of its fiscal importance, which is great, than of its intimate connection with the moral and material welfare of the people. (G. R. No. 4521, dated 23rd June 1893.)

9. The Commissioner of Ábkári may delegate to Collectors, under Sections 6 and 8 of the A'bkári Act, authority to assign such duties as they may think fit under the Act to the officers of the A'bkári Department. (G. R. No. 4422, dated 23rd August 1879.)

10. Collectors are authorized to sanction refunds of over-collections made and credited to "Excise" to the extent of Rs. 100 in each case. (G. R. No. 8543, dated 10th December 1891.)

**11.** The 2nd paragraph of Section 6 of the A'bkári Act, 1878, provides that Government, or subject to such orders as may from time to time be passed by Government in that behalf, the Commissioner may invest any Government officer or *any other person* with such powers and impose upon him such duties under this Act as he may deem fit. There is no objection, therefore, to the investiture of Municipal officers who are not Government officers with powers under Section 37, and, by consequence, with authority to exercise powers under Section 15 of the Opium Act, 1878. (L. R. No. 620, dated 25th May 1881; *vide* G. R. No. 3156, dated 2nd June 1881.)

**12.** The latter part of paragraph 2, Section 6, of the A'bkári Act renders it obligatory on Government officers to exercise any powers and discharge any duties conferred or imposed upon them under the Act, and they are punishable by the Commissioner under Section 7 for neglect of their duty or carelessness, &c., but neither of these provisions applies to "other persons" upon whom such powers are conferred or such duties imposed. Municipal executive officers may therefore, it seems, ignore with impunity Government Notification No. 6700,* dated 27th September 1882 (which invests them with powers under Section 37 of the A'bkári Act, 1878, in addition to the powers and duties incident to their respective principal offices), and it is unnecessary to alter it in order to relieve them of responsibility. (L. R. No. 161, dated 6th February 1883; *vide* G. R. No. 1557, dated 24th idem.)

**13.** The Commissioner of Customs, Opium and A'bkári is authorized under Section 6, clause 2, of the A'bkári Act to appoint such employés of liquor farmers as he deems necessary to be ábkári officers. (G. R. No. 2805, dated 28th April 1882.)

**14.** It is inexpedient to invest with power under Section 36 of the A'bkári Act private persons in the employ of an ábkári contractor. (G. R. No. 782, dated 29th January 1883.)

**15.** No doubt Collectors, as defined by the A'bkári Act, are the only persons who can exercise power under Section 55, in virtue of their office, but, 'subject to such orders as may from time to time be passed by Government,' the Commissioner has power, under paragraph 2 of Section 6 to confer any power or impose any duty under the Act upon any Government officer in any department. No power or duty is excepted from this authority, and it is competent to the Commissioner under it to confer the power of a Collector under Section 55 on any Government officer. (L. R. No. 384, dated 10th March 1884; *vide* G. R. No. 2586, dated 25th idem.)

**16.** In exercise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to confer on the Chief of Vinchur the power (to the extent exercised by an Assistant Collector under Government Notification* No. 5266, dated 1st October 1879) of granting permits under Section 13 of the said Act for the transport or removal of liquor or intoxicating drugs from and to places within his territory. (G. N. No. 6689, dated 15th December 1879.)

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* *Vide* page 430 of the Compilation of General Rules.

**17.** Under Section 6, clause 2, of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the Thándár of the Pandu Mewás under the Rewa Kántha Agency with powers under Section 13 of the said Act. (G. N. No. 776, dated 2nd February 1888.)

**18.** In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, and in continuation of the Government Notification No. 5266,* dated 1st October 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 816, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter mentioned, of issuing permits under Section 13 of the said Act for the transport or removal of country liquor or intoxicating drugs from any place within the limits of his local jurisdiction:—

| | QUANTITIES FOR WHICH PERMITS MAY BE GIVEN. | | Places for transport or removal to which permits may be given. |
|---|---|---|---|
| | Country liquor. | Intoxicating drugs. | |
| The Magistrate for the time being stationed at Bándra in the Thána District. | Not exceeding 500 gallons. | Not exceeding 2 Indian maunds. | Any place in the same District. |

(G. N. No. 6133 A, dated 8th September 1891; *vide* G. R. No. 6133 of the same date.)

**19.** In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, Government are pleased to invest the agent of the country spirit farmer of the Surat District, in charge of the country spirit depôt in Surat City, with the power of issuing permits under Section 13 of the said Act for the transport or removal of the country liquor in quantities not exceeding 20 gallons from the said depôt to the liquor shops in Surat City. (G. N. No. 8613, dated 2nd November 1892.)

**20.** In exercise of the power conferred by Section 6 of the Bombay Ábkári Act, 1878, and in continuation of the Government Notification † No. 4087, dated 5th August 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 678, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter mentioned, of giving special orders under paragraph 2 of Section 17 of the said Act, within the limits of his local jurisdication for the occasional sale of country liquor or intoxicating drugs in excess of such limit, as shall from time to time be prescribed by Government under paragraph 1 of the said section :—

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* Printed at page 430 of the Compilation of General Rules.

† Printed at pages 430—431 of the Compliation of General Rules.

| | QUANTITIES OF WHICH SPECIAL ORDERS MAY BE GIVEN. | |
|---|---|---|
| | Country liquor. | Intoxicating drugs. |
| The Magistrate for the time being stationed at Bándra in the Thána District. | Not exceeding 20 gallons. | Not exceeding 250 tolas. |

(G. N. No. 6133, dated 8th September 1891.)

**21.** In exercise of the power conferred by paragraph 2, Section 6, of the Bombay Ábkari Act, 1878, the Governor in Council is pleased to invest the following officers with power to make requisitions, within the limits of their respective charges, under Section 33 (*b*) of the said Act, *viz.* :—

(1) Every Assistant and Deputy Collector in charge of a Huzúr station or sub-division of a district;

(2) Every Mámlatdár, Mahálkari and Aval-kárkun having magisterial powers and every City Magistrate;

(3) Every Superintendent, Assistant Superintendent, Inspector and Chief Constable of Police and

(4) Every A'bkári Inspector and Sub-Inspector.

(G. N. No. 8827, dated 22nd December 1891.)

**22.** In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to empower, within the limits of the Town and Island of Bombay, Gaugers and Clerks of the A'bkári Department employed within the said limits when performing the duties of Inspectors or Sub-Inspectors under the orders of the Collector of Land Revenue, Customs and Opium, Bombay :—

(*a*) to make the requisitions referred to in Section 33 (*b*) and

(*b*) to exercise all the powers conferrable under Sections 36 and 37 of the said Act.

(G. N. No. 3569, dated 16th May 1893.)

**23.** The Governor in Council is pleased to invest the following officers with powers under Section 36 of the Bombay A'bkári Act of 1878 :—

(1) Special Salt Inspector in Sind.

(2) Salt and Assistant Salt Inspectors from time to time posted for patrol duty on the Khairpur, Buhawalpur and Khelat Frontiers.

(G. N. No. 2850, dated 25th April 1891.)

**24.** In exersise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to invest all Head Constables of Police specially appointed for the protection of the ábkári and opium revenue in the Presidency of Bombay, including Sind, with powers under Section 36 of the Bombay A'bkári Act, 1878. (G. N. No. 9579, dated 7th December 1892.)

**25.** Forest officers are invested with the following powers under the A'bkári Act:—

| | |
|---|---|
| Conservators Deputy and Assistant and Extra Assistant Conservators<br>Forest Rangers ... ...<br>Foresters ... ... | With the powers under Sections 36 and 37. |
| Forest Guards ... ... | With the powers under Section 37. |

(G. Rs. Nos. 4510, dated 27th August 1879, and 9355, dated 29th November 1892.)

**26.** In exercise of the power conferred by paragraph 2 of Section 6 of the Bombay A'bkári Act, 1878, the Governor General in Council is pleased to invest all Inspectors and Sub-Inspectors of the Opium Department in the Town and Island of Bombay with powers under Sections 36 and 37, and also to invest the peons of the A'bkári and Opium Departments in the same town and island with powers under Section 37 of the said Act. (G. N. No. 6690, dated 29th September 1891.)

## IV.—ESTABLISHMENTS.

**1.** It is sufficient to report to the Government of India changes made in the petty establishments of the A'bkári Department in quarterly statements. (G. I., F. & C., No. 5767, dated 31st October 1887; *vide* G. R. No. 7860, dated 17th November 1887.)*

**2.** The Commissioner of A'bkári should refrain from employing establishments before obtaining the sanction of Government to their entertainment. (G. R. No. 4464, dated 6th July 1888.)

**3.** The duties of the Daroga, at the Sadar Distilleries in the Northern Division are—

1. To watch and regulate the manufacture of spirits at the distillery, keep an account of their quantity and strength, and see that none is removed contrary to rule.

2. To supervise the custody and due issue of mhowra, and keep the keys of the warehouses wherever situated.

3. To collect the still-head duty at the distillery and license fees from the retail vendors.

4. To prepare and be the channel of issue of the vendors' licenses, and report on all changes of locality, entry of fresh names on death, appointment of gumastas, &c.

5. To supervise all license shops within the radius of six miles of the distillery, examine their

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* *Vide* Order No. 1, Sub-head III, under the Head "Salt".

accounts periodically, and see generally that the conditions of license are fulfilled.

6. To control and keep efficient establishment for the prevention of smuggling, illicit sale, and illicit exportation, and generally to see all provisions of the liquor laws enforced within the circle.

(G. R. No. 2797, dated 15th May 1875.)

4. The Local Government is authorized to sanction the payment of extra remuneration to the establishments employed at the distilleries in the Bombay Presidency for supervising the distillation of spirit beyond office hours, on the condition that the extra remuneration paid to the establishments will be recovered from the liquor farmers concerned. (G. I., F. & C., No. 3964, dated 10th November 1885—*vide* G. R. No. 9608, dated 28th idem.)

5. The following rules have been laid down for the guidance of Collectors in the matter of regulating the payment of extra remuneration to distillery establishments for supervising the distillation of spirit on Sundays and holidays or beyond office hours:—

1. The Collector may, on the application of the farmer, allow the manufacture of spirit to be carried on in a distillery, for a specified period, on Sundays and holidays, and after sunset and before sunrise on working days, subject to the following conditions:

(1) That the distillery shall not be worked continuously for a period *exceeding* 144 hours, and there shall be an interval of complete cessation of work for 24 hours after every 144 hours of continuous work.

(2) That the farmer shall make suitable arrangements, to be approved by the Collector, for lighting the distillery while being worked at night time.

(3) That the farmer shall undertake to pay through the Collector extra remuneration to the distillery establishment in accordance with the following scale:—

*For extra night work.*

| | |
|---|---|
| For attendance after sunset till any hour up to midnight. | One-fortieth of the monthly pay of each member of the distillery establishment in attendance. |
| For attendance after midnight till any hour up to sunrise. | Ditto |

*For day attendance on Sundays and holidays.*

| | |
|---|---|
| For attendance after sunrise till any hour up to noon. | One-fortieth of the monthly pay of each member of the distillery establishment in attendance. |
| For attendance after noon till any hour up to sunset. | Ditto |

No extra remuneration shall be payable to the men of the distillery guard.

For the purpose of these rules, the following shall be reckoned as holiday:—

If the Inspector in charge of the distillery is a—

*Christian.*

1 New Year's Day.
1 Good Friday.
1 Ascension Day.
1 Pentecost.
2 Christmas Day and preceding day.

6

*Jew.*

1 Pesách.
1 Tishabiáb.
1 Rosh Hoshána.
1 Kippur.
2 Sakoth.

6

*Parsi.*

1 Jamshedi Navroz.
2 Gátha Ghambár and Peteti.
1 Navroz or New Year's Day.
1 Khurdád Feast.
1 Atash Behram Shalgiri.

6

*Mahomedan.*

1 Shabeberát.
2 Ramzán.
1 Bakri Id.
1 Ashura.
1 Lailatul Kadra.

6

*Hindu.*

1 Sankrant.
2 Shimga.
1 Dasra.
2 Divali.

6

(G. Rs. Nos. 6882, dated 29th September 1886, and 5763, dated 22nd August 1891.)

**6.** It is not desirable that persons serving as A'bkári Inspectors should be Government nominees on Táluka Local Boards, as it is probably expedient that these officers should devote their entire time and attention to their own proper duties. (G. R. No. 1957, dated 7th March 1885.)

**7.** A'bkári Inspectors should not be subordinate to Mámlatdárs in matters of excise administration. (G. R. No. 1600, dated 8th March 1888.)

**8.** The A'bkári Inspectors and Sub-Inspectors should be placed in charge of ranges corresponding to the divisional charge of the Assistant or Deputy Collector, care being taken that the A'bkári officers are not under more than one superior Land Revenue officer. They are to submit their diaries and other reports to the Collector through the Divisional Officer, who is to closely scrutinize and test them and to bring to notice breaches of law and rules or any irregularities or carelessness, and to aid and advise the A'bkári officers as occasion may require. Mere account papers will go to the Huzúr Deputy Collector direct. Quarterly reports on the character and qualifications of the A'bkári subordinates are to be submitted by the Assistant and Deputy Collectors, and these latter are to consider themselves equally responsible with reference to all ábkári matters in their charges as in Land Revenue affairs, while they should also from time to time visit the various liquor shops for purposes of inspection. (G. R. No. 8059, dated 23rd October 1889.)

**9.** For the examination of A'bkári Inspectors and Sub-Inspectors printed papers should be issued as in the Revenue and Registration Departments, with separate answer sheets. The questions and answers should be prepared by the Commissioner of A'bkári, the assessment of the marks to be assigned to the replies given by the candidates being left to the local committees. Inspectors should be required to obtain at least 50 per cent. in each paper and 60 per cent. of the total marks, and Sub-Inspectors 40 per cent. in each paper and 50 per cent. of the whole, to be regarded as having passed the examination. (G. R. No. 7978, dated 21st October 1889.)

**10.** Native officers employed in the A'bkári Department in the Bombay Presidency receiving salaries of Rs. 150 and upwards should be officially addressed as "Ráo Sáheb" or "Khán Sáheb". (G. I., For. Dept., No. 2383—I, dated 18th July 1885; *vide* G. R. No. 6225, dated 31st idem.)

**11.** As it is necessary that officers newly appointed to the A'bkári Department should be able to test and gauge liquor before they enter upon their duties, they may be posted, upon their first appointment, to one or the other of the distilleries in Bombay or the Mofussil according as the system of accounts, &c., to be studied is in accord with that obtaining in the districts to which they may have been appointed. The maximum period for the duration of the course of training should be fifteen days. (G. R. No. 4890, dated 15th July 1890.)

**12.** The distinction between the "Ábkári Police" and the "Extra Police," under which heads the A'bkári Preventive Establishment was classed, is abolished. The A'bkári Police should be enrolled under the Bombay District Police Act, being made subject to the same deductions for pension and clothing as the Extra Police and other men of the regular District Police. The pay of the whole force should be debited, and the whole of the contributions received from the ábkári contractors towards the cost of these establishments should be credited to the "Police."

All members of the A'bkári Preventive Establishments are admitted to the special Police Pension Rules. (G. I., F. & C., No. 754, dated 9th May 1885; *vide* G. R. No. 4519, dated 5th June 1885; also G. Rs. Nos. 8083, dated 5th October 1885, and 655, dated 26th January 1886.)

**13.** The Police employed on ábkári duties should remain subordinate to the Superintendent of Police in matters of discipline, pay, promotion, leave, and the like, but they should receive their pay through the Inspectors under whom they may be serving, and they should submit all their applications for leave, &c., through the same officers. The Inspectors should correspond directly with the Superintendent of Police about the conduct, pay, leave, &c., of the policemen serving under them.

In all matters relating to Police, the Inspectors will be subject to the orders and control of the Superintendent of Police. It is important that the policemen deputed on ábkári duty under the A'bkári Inspectors, should be made to understand that they are to serve under the immediate orders of the A'bkári Inspectors and not under the orders of the Táluka Police Officers. The Superintendent of Police should also arrange for the periodical relief of Constables and Head Constables employed on ábkári duties, and to consider favourably recommendations made by the Inspectors for the transfer of policemen whom they may find not well suited for ábkári work. The Inspectors should report policemen to the Superintendent of Police whenever they consider punishment called for. (G. R. No. 4519, dated 5th June 1885.)

**14.** In view of the unpopularity in the police force of employment on ábkári duties, the special grant of hutting money to such of the A'bkári Police as cannot be provided with free quarters in distilleries, Police lines or elsewhere, is advantageous, and His Excellency the Governor in Council is accordingly pleased to direct that hutting money should be granted to the men referred to in the correspondence disposed of by Government Resolution No. 1164, dated 16th February 1892, at the rate of 8 annas per per head mensem. The savárs employed on ábkári duty in the Khándesh District should be allowed hutting money at the rate of Re. 1 per mensem.

The ábkári peons at the Presidency Town, who are not provided with Government quarters, should be granted hutting money at the rate of Re. 1 per head per mensem.

It should be understood that the cost involved by the grant of hutting money should be gradually recovered, as licenses fall in and new contracts are made, from the farmers. The Commissioner of A'bkári should, therefore, take this charge into consideration in fixing the value of the farms. (G. Rs. Nos. 1164, dated 15th February 1892, 6792, dated 23rd August 1892, and 1890, dated 15th October 1892.)

**15.** The 35 orderlies and detectives employed on ábkári duty in the Khándesh District, who are not provided with Government quarters, should be granted hutting money at the rate of 8 annas per man per month. (G. R. No. 2785, dated 20th April 1893.)

**16.** As a contribution towards the cost of establishment and contingencies, a fee of 6 pies per gallon should be recovered from the Uran distillers on all liquor removed from each distillery. (G. R. No. 2184, dated 14th April 1881.)

**17.** The Commissioner of Customs, Salt, Opium, and A'bkári is authorized to fix from time to time the amount of contribution on account of establishment charges payable by ábkári farmers. (G. R. No. 1277, dated 18th February 1890.)

**18.** The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of temporary excise establishments, which are covered by contributions recoverable under contract. On occasions when farms have temporarily to be conducted departmentally, owing to the inability of the new farmer to begin his contract immediately on the expiry of the old farm, the Commissioner is also authorized to sanction the charges on account of the temporary establishment required to be employed, the expenditure being indirectly met from the collections. (G. R., F. D., No. 3922, dated 5th December 1884, and G. R. No. 2218, dated 26th March 1891.)

**19.** As regards the question of the status of the A'bkári establishments, the cost of which is partly or wholly recovered from farmers, the Governor in Council does not think it desirable as a matter of principle that any A'bkári establishments entertained by Government should be treated as *foreign*. Nothing should be done that may tend to make the employés feel that they are employed and paid by any one but Government. All the A'bkári establishments are employed primarily for the protection of Government revenue and they should, therefore, be viewed as entertained in the interests of Government, and should not be considered to be in foreign service, a lump sum out of the cost being payable by the contractors; and the establishment entertained by the A'bkári Commissioner under the authority of Government Resolution, Financial Department, No. 3922, dated 5th December 1884, being treated as temporary. (G. R. No. 4954, dated 13th June 1892).

### V.—IMPORT, EXPORT AND TRANSPORT.

**1.** The bringing into British territory of liquor from any Native State, whether within the territorial limits of the Bombay Pressidency or not, is import as defined in Section 3, clause 10, of the A'bkári Act, V of 1878, and such import is prohibited under Section 9 of the Act. Any relaxation of the law on this point is quite unnecessary, but as regards import of liquor from States with which Government have entered into agreements and taken over the rights of manufacture and sale of liquor, the Collector may permit the free import of liquor from such States. (G. R. No. 6661, dated 8th November 1881.)

**2.** By its notification of 11th January 1870, published in the *Bombay Government Gazette* for 1870, Part I, page 19, Government declared the Gáekwár's territories to be foreign territory for the purposes of Act XI of 1869. This Act has been repealed by the Indian Tariff Act, XI of 1882*, but under Section 2 (2) of the repealing Act the above notification must be deemed to have been issued under Section 5 of it. Consequently liquor imported into British India from Navsári, which is in the Gáekwár's territories, is liable to the payment of duty under the Indian Tariff Act, and if the pre-

* Repealed by Act VIII of 1894.

scribed duty has been paid thereon, clause (*a*) of Section 9 of the A'bkári Act applies, and no obstacle can legally be placed on its import. Clause (*b*) and clause (*c*) of Section 9 of the A'bkári Act do not appear to apply to liquor so imported. (L. R. No. 175, dated 23rd October 1891; *vide* G. R. No. 8056, dated 11th October 1892.)

3. Whenever duty is lawfully levied at a customs port on spirit imported from another port or brought in bond, that duty must be of the nature of customs duty and not excise. It was not intended that the Customs officer should collect the excise, but the object of the Legislature seems to be that one or other duty, customs or excise, but not both, should be levied.

Clause (*a*) of Section 9 of the A'bkári Act is intended to carry out this object by excepting from ábkári rates liquor or intoxicating drugs on which payment under the Indian Tariff Act or other law in force relating to the *duties of customs* on goods imported into British India, has been made.

In the same manner, in the Indian Opium Act, 1878, opium is exempted from excise duty on which duty of customs has been levied.

If the law were uniform throughout British India, no spirit would be removeable from a distillery until excise duty had been paid thereon or a bond for such duty executed. But while there is no provision of this kind in the Bombay A'bkári Act, 1878, there is in the Excise Act, 1881, at Section 7.

(L. R. No. 203, dated 11th February 1882; *vide* G. R. No. 1776, dated 15th March 1882.)

4. The ábkári law in force in this Presidency does not provide for the importation into the Presidency of spirits of Indian manufacture without payment of the excise duty: on the contrary the provisions of the law and the policy of the ábkári administration in the Presidency require the payment of the duty immediately on importation. (G. R. No. 4533, dated 15th June 1883.)

5. The importation into the Bombay Presidency of spirits and spirits of wine from the Rosa Distillery, Sháhjehánpur, is permitted under the following conditions:—The duty payable should be fixed at the Sea-Customs Tariff rate in force for the time being. Importation should be allowed only on permits granted by the Collector of Bombay and on prepayments of duty. The duty payable should be paid to the Collector of Bombay before the spirits or spirits of wine are removed from the Rosa Distillery. (G. Rs. Nos. 4423, dated 29th July 1881, and 5374, dated 16th September 1881.)

6. Spirits as well as porter and beer of Indian manufacture intended for the use of Departments of Government should be required to pay the usual duty in the first instance, and a refund granted on the quantity actually delivered on production of a certificate signed by the head of the department

for which the liquor is intended. (G. Rs. Nos. 8540, dated 6th December 1882, and 1079, dated 8th February 1883).

**7.** The provisions of Government Resolutions Nos. 4423, dated 29th July 1881, and 8540, dated 6th December 1882, are applicable to liquor manufactured at Sháhjehánpur as well as to that manufactured at other places and imported in fulfilment of a Government contract. Where the importations are by sea, a wastage and dryage allowance of 25 per cent. should be added to the scale sanctioned in Government Resolution No. 2895, dated 5th April 1884. These rules do not apply to liquor imported by sea under bond. Such importations should be treated in the ordinary way. (G. R. No. 503, dated 23rd January 1888).

**8.** Wastage may be allowed on Sháhjehánpur rum imported into Bombay for Government Departments according to the following scale. The wastage allowance fixed in the scale should be the maximum rate and be given only on the condition that there are no grounds for suspecting that there has been fraud.

*Scale of store wastage (per cent. per annum).*

| | | |
|---|---|---|
| Rum in vats ... ... | 4 | In vats containing over 3,000 gallons, 2 per cent. only should be allowed. |
| Rum in butts (or pipes) ... | 10 | |
| Rum hogsheads (or casks) ... | 10 | |

*Scale of wastage on consignments sent from one station to another (and not issued en route).*

| | |
|---|---|
| *By road*— | |
| Spirit ... ... ... | 25 per cent. per annum. |
| *By rail*— | |
| Spirit ... ... ... | ½ per cent. per 100 miles. |

It was thought that the question of ullage and wastage would not arise in connection with consignments other than those for Government Departments until a bonded warehouse was established, but it is not intended that, if the question did arise, the allowance for wastage and ullage should be refused in the case of private consignments.

(G. I., F. & C., No. 1208, dated 29th February 1884; *vide* G. R. No. 2895, dated 5th April 1884. And G. I., F. & C., No. 2913, dated 2nd September 1886; *vide* G. R. No. 6587, dated 17th idem.)

**9.** Although there can be little doubt that country vinegar, which invariably contains more or less alcohol, is technically spirit under the definition in Section 3 (7) of the A'bkári Act, it is neither necessary nor expedient to adopt with respect to it the precautions observed in the case of liquors ordinarily used as beverages. The fact that toddy containing the same amount of alcohol is not dearer than vinegar, makes it improbable in the highest degree that any one would either import or purchase after importation vinegar with the object of distilling inferior spirit from it.

The risk of loss to the revenue from vinegar being drunk as an exhilarant is so remote and insignificant that it may be properly disregarded until evidence is forthcoming that the revenue actually suffers from the practice. At present there is no such evidence. On the other hand, it is highly undesirable to interfere unnecessarily with the trade in vinegar for legitimate uses.

For these reasons it is unnecessary to test consignments of vinegar imported into Bombay by sea or by rail for alcohol by the distillation process, and it is sufficient to examine them by test, smell and by watching the action of the liquid on an alkali. If it is established by these tests that the liquid is undoubtedly vinegar, it should be passed as such without further exceptional treatment under the A'bkári Act.

(G. R. No. 9127, dated 19th November 1892.)

**10**. Under Section 10 of Bombay Act V of 1878, the Collector of Ahmednagar can authorize the export of imported foreign liquor into the Nizám's territory. No fee or duty should be levied on liquor so exported. (G. R. No. 4628, dated 3rd September 1880.)

**11**. The words "import" and "export" in Bombay Act V of 1878 (as defined in Section 3 (10)) respectively apply only to the conveying into or out of any part of the Presidency of Bombay from or to any other part of India than the Presidency of Bombay.

Perim as well as Aden being a part of the Presidency of Bombay (*vide* Notification No. 430-E. of the Government of India, Foreign Department, dated 13th February 1884, and 10 B. I. L. R., 261), a conveying from the one to the other would be a "transport" under Section 12 of Bombay V of 1878, and not an import or export under Section 3 (10).

Section 9 of Bombay Act V of 1878 would not, therefore, apply to such "transport".

Section 43 of Act VIII of 1878 only applies to goods exported from one Customs Port to another and then re-exported to a Foreign Port. Aden is a Foreign Port; *vide* Section 3 of Act VIII of 1878 (*e*). Section 43 would not, therefore, apply to goods sent from Aden to Perim.

If a notification under Section 11 declaring Perim a port has been issued, then Section 20 and Section 42 might apply to Perim, but Section 43 would not apply to goods imported at Perim from Aden.

Under Section 12 of Bombay Act V of 1878 no permit may be necessary for the transport of foreign liquor *bonâ fide* for private consumption or licensed sale.

But under Section 35 of the same Act it is within the powers of the Commissioner to frame rules, if necessary, "for placing the transport of liquor under such supervision as may be deemed necessary for the purposes of the Act."

The Resident at Aden being himself the Commissioner, would be perfectly competent to issue a rule that all liquor received at Perim or Aden as transported from the one to the other, should be accompanied by a certificate to that effect.

It would then be impossible that liquor which had escaped duty at one port as for re-exportation should be exempted under the A'bkári Act at the other as "transported".

(L. R. No. 923, dated 25th August 1888; *vide* G. R. No. 6911, dated 17th October 1888.)

**12.** The Ábkári Commissioner and the Collectors should see that due facilities are afforded to licensed dealers in and consumers of toddy in the matter of obtaining transport permits. It is unnecessary to insist on written applications being made by persons requiring transport permits for raw toddy to the officers authorized to issue such permits; it will suffice if permits covering the transport of raw toddy are issued on verbal applications. All such applications and their disposal should be registered in books to be kept for the purpose by the officers to whom the duty of issuing the permits is entrusted. The Commissioner of Abkári should prescribe the necessary forms and rules for the guidance of issuing officers and should arrange to supply them with the requisite registers.

These orders are applicable to all districts in the Presidency Proper.

(G. Rs. Nos. 9289, dated 31st December 1890, and 4512, dated 3rd July 1891).

**13.** In continuation of Government Notification No. 3037,* dated the 14th May 1888, published at page 427 of the *Bombay Government Gazette*, Part I, dated the 17th idem, His Excellency the Governor in Council is pleased to empower the Munsif of the mahál of Káthor in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827,* dated the 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated the 29th idem. (G. N. No. 7036, dated 14th October 1891.)

**14.** In continuation of Government Notification No. 7036, dated 14th October 1891, published at page 832 of the *Bombay Government Gazette*, Part I, dated 15th idem, His Excellency the Governor in Council is pleased to empower the Baroda City Vahivatdár in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827, dated 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated 29th idem. (G. N. No. 3266, dated 5th May 1893.)

**15.** In exercise of the power conferred by Section 11 of the Bombay Abkári Act, 1878, the Governor in Council is pleased to exempt from any duty to which it may be liable under any provision of the said Act all liquor manufactured at His Highness the Diván of Pálanpur's distillery at Pálanpur which is transported from the said distillery, over any part of the railway, to His Highness' villages of Umerdesi, Chhapí, Chitrasui, Srotra, Roh and Chandisar, under permits for such transport signed by the First Class Magistrate, Pálanpur. (G. N. No. 8426, dated 17th November 1893.)

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* Printed at page 431 of the Compilation of General Rules.

**16.** In exercise of the power conferred by Section 12 of the Bombay A'bkári Act, 1878, and in supersession of so much of the notification marginally noted as relates to the transport or removal of toddy within the local areas herein below specified or to or from any place therein, the Governor in Council is pleased to prescribe the following maxima quantities of toddy which may be transported or removed without a permit from any one place herein below respectively specified :—

(1) No. 4526*A*,* dated 24th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I.

(2) No. 4237, dated 12th June 1889, published at page 529 of the *Bombay Government Gazette* for 1889, Part I.

(3) No. 7822*A*, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

(4) No. 9289, dated 31st December 1890, published at page 10 of the *Bombay Government Gazette* for 1891, Part I.

| Area. | MAXIMUM QUANTITY OF TODDY. | |
|---|---|---|
| | If transported or removed from one place to another within the area named. | If transported or removed from any place within the area named to any place without the said area or *vice versâ*. |
| Each táluka and mahál of the districts of Thána, Kolába, Ratnágiri and Kánara. | Four Imperial gallons. | One-quarter of a pint. |

This restriction will not apply to unfermented toddy in transport from any place where it is drawn to the place where it is to be licitly disposed of.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970, dated 21st July 1891.)†

**17.** The following form of permit to be issued under Section 13 of the A'bkári Act has been prescribed for Sind.

(Name and residence of person to whom permit is issued) is hereby authorized to transport (quantity and description of liquor or drug) from (name of place) to (name of place) by

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* Printed at p. 432 of the Compilation of General Rules.

† For other notifications under Section 12 of the Abkári Act, *vide* p. 432 of the Compilation of General Rules.

(route in case of places more than 10 miles apart) between (hour and date) and (hour and date).

Signature of Officer issuing permit.

*Dated*

(G. R. No. 369, dated 19th January 1888.)

## VI.—SALE.

1. Liquor should on no account be allowed to be sold on trust. (G. R. No. 3974, dated 31st October 1860.)

2. The Commissioner of Ábkári, Aden, is authorized under Section 16 of Act V of 1878 to grant passes to merchants at Aden to sell liquor not manufactured in India in its original casks or packages, free of license fee. (G. R. No. 676, dated 7th February 1880.)

3. The following rules have been compiled for the use of District Officers for the purpose of testing country liquor sold in retail shops:—

[Syke's Hydrometer is a brass instrument with a stem on which are marked the figures 1, 2 to 10, the spaces between the figures being divided into five parts of two decimals each. There are also weights marked 10, 20, 30 and so on to 90. These are to be fitted on the lower part of the hydrometer. This instrument is accompanied by a thermometer and a book without which it cannot be used. There are many kinds of small cheap hydrometers without any book; spirit cannot be accurately tested with these.]

(1) Take a sample of the spirit in a tall glass and at once immerse the thermometer in it for a few seconds and note to what figure the mercury in the thermometer rises. Then take the book and turn over to the page at the head of which that figure stands.

(2) Take the hydrometer and fit one of the weights. The weight numbered 60 will be the one most ordinarily required; but if it should cause the hydrometer to sink altogether into the liquid, then a lighter one (50 or 40) must be tried. On the other hand, if the hydrometer floats so high that the figure 10 on the stem is above the surface of the spirit, then a heavier weight must be put on. When the hydrometer is floating steadily, then note exactly to what figure on the stem the spirit rises and add this to the number of the weight. Suppose, for instance, the weight used was 60 and the hydrometer sinks to 7·4, then write down 67·4.

(3) Take the book and on the page at which you opened it, as directed in Rule (1), find out the figure you have obtained from the hydrometer. Opposite this you will find the strength of the spirit. For instance, if the thermometer figure was 82, and the hydrometer figure 67·4, then the strength of the spirit will be 23·2 under proof.

(4) Spirit is often sweetened with sugar to make it seem weaker than it really is. This can be detected by evaporating a small quantity of it in a saucer or any white porcelain dish over a lamp, The thick dark residue of burnt sugar cannot be mistaken.

(5) In using the small glass hydrometer set for a temperature of 83°, thermometer should also be used with the table prepared for this purpose by the Chemical Analyser and circulated to all Ábkári Inspectors.

(G. R. No. 5383, dated 12th October 1880.)

4. There is no objection to the sale by holders of licenses to sell European spirits or spirit of Indian manufacture on which duty at the Tariff rate has been paid. (G. R. No. 8251, dated 25th November 1882.)

5. The operation in Sind of the rule prohibiting the sale of foreign spirit of less strength than 15° under proof, which has been introduced into that Province and the Presidency Proper, except the city of Bombay, cannot be entirely abrogated; but the Commissioner in Sind is authorized to relax the operation of the rule when such a course appears to him to be advisable in special cases. (G. Rs. Nos. 1711, dated 2nd March 1889, and 2751, dated 23rd April 1890, and 5895, dated 20th August 1890.)

6. In exercise of the power conferred by Section 17 of the Bombay Ábkári Act, No. V of 1878, and in supersession of Government Notification No. 2553,* dated 25th March 1885, published at page 429 of the *Bombay Government Gazette*, Part I, of the 26th idem, in so far as it relates to the district of Khándesh, His Excellency the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in that district shall be one Imperial gallon. (G. N. No. 7823, dated 3rd November 1890.)

7. In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of the notifications marginally noted, the Governor in Council is pleased to direct that the maximum quantity of toddy which may be sold by retail at one time, or to one and the same person, in the aggregate on any one day in any táluka or mahál of the districts of Thána, Kolába, Ratnágiri and Kánara shall be four Imperial gallons.

(1) No. 5520, dated 31st July 1889, published at page 646 of the *Bombay Government Gazette* for 1889, Part I.

(2) No. 7822, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970A, dated 21st July 1891.)

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* Printed at page 433 of the Compilation of General Rules.

**8.** In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of Government Notification No. 2553, dated the 25th March 1885, published at page 429 of the *Bombay Government Gazette* for 1885, Part I, in so far as it relates to the Kalvan, Báglán and Peint Tálukas of the Násik District, the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in those tálukas shall be one Imperial gallon.

Notification No. 4589, dated the 28th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I, is hereby cancelled.

(G. N. No. 8764, dated 18th December 1891.)

### VII.—LIQUOR SHOPS.

**1.** Government will not alter the general rule by which liquor shops are to be shut at sunset. But Collectors may, subject to the control of the Commissioner, allow at their discretion shops to be kept open till lamp-lighting time, or even till 8 P. M., if local circumstances render such extension advisable. (G. R. No. 765, dated 24th February 1860).

**2.** Liquor shops generally may be kept open in Gujarát during the Holi and Mohorram festivals, but the Collectors should use their discretion and direct the closing of such particular shops as they may think it desirable to keep closed on those occasions. (G. R. No. 3647, dated 6th June 1882).

**3.** It is not necessary that all the retail liquor shops in Bombay should be closed at 9 P. M. Fifty shops may be allowed to remain open till 11 P.M. The Commissioner of A'bkári should decide, in consultation with the Collector of Bombay and the Commissioner of Police, what shops in what localities should be permitted to be kept open up to 11 P. M., the total number being limited to 50, 10 of which should be for the sale of European spirits and the remainder for the sale of country liquor. (G. Rs. Nos. 4796, dated 13th June 1884, and 4844, dated 16th idem.)

**4.** Under Section 35, clause (*b*), of the A'bkári Act it is only the Commissioner who is authorized to determine the number of liquor shops in any area within his charge. (G. R. No. 3310, dated 23rd April 1885.)

**5.** It is a harsh measure to insist on opening bottles of liquor for examination if there is no suspicion or charge against the owner of *illicit* dealing. It is, however, not intended that the occasional opening of bottles exposed for sale in licensed shops for the purpose of ascertaining whether the spirit placed on sale comes up to the strength prescribed by the licenses should be prohibited. The wishes of Government in the matter will be carried out if such examinations are conducted with discretion and so as not to cause unnecessary loss to dealers.

As the licensees sell spirits only in full corked bottles, the opening of a bottle by an Inspector when examining the spirit, the removal of the capsule and the extraction of the cork, must to a certain extent diminish the selling value of the bottle so opened by causing it to be regarded with some suspicion by any intending purchaser. If the spirit is found to be of the proper strength as asserted by the licensee it would be hard on him that he should lose part of the value of the goods for no fault of his, but merely to satisfy the Inspector that the liquor was of the correct strength. To obviate any possibility of loss being thus caused to the licensee it is ruled that when the liquor contained in a bottle opened for the purpose of examination is found to conform to the conditions of the license, the licensee should be compensated for the depreciation in its selling value by being paid a sum equal to one-fourth of the value of the bottle of spirit opened, the charge being defrayed by Government.

When it is necessary to test liquors, a suitable officer of excise should visit the dealers' premises and make the requisite inquisitions without giving any needless cause of complaint.

(G. Rs. Nos. 8618, dated 1st November 1884, and 217, dated 10th January 1885.)

**6.** (1) It shall be the duty of the Mámlatdár and Chief Constable of every táluka and the Mahálkari in charge of a Petha Division to visit as frequently as possible the shops licensed in the táluka for the sale of Europe liquors, country spirit and toddy.

(2) They shall visit the shops without any previous notice being given of their intention to do so.

(3) They shall on visiting each shop—

(1) take stock of the liquor therein and compare it with the book balances;

(2) test the strength of the liquor by means of a hydrometer to satisfy themselves that it is of the strength specified in the license;

(3) examine and test the measures used in selling liquor;

(4) examine the shop accounts and permits, and enquire whether the prices charged for liquor sold by the shop-keeper are within the maxima prices prescribed in the license;

(5) make such further enquiries as may be necessary to satisfy themselves that all the conditions of the license have been duly observed.

(4) They shall enter the date of examination in, and shall sign, the "visit book" supplied to each shop by the Collector.

(5) They shall accost at random any person purchasing liquor from a licensed shop, ascertain from him the price he paid for it, and measure and test the liquor.

(6) Each Mámlatdár and Chief Constable shall submit a report every six months to the Assistant Collector, stating the number of shops he has examined, and the result of such examination. If there is anything worth reporting at the time of any visit, a special report shall be made immediately after the visit.

(7) The "visit books" of all shops in the táluka shall be sent by the Mámlatdár to the Assistant Collector at the end of the year.

(G. Rs. Nos. 6664, dated 17th August 1885, and 4340, dated 11th July 1887.)

**7.** The amount of additional labour which the performance of the duty of inspecting liquor shops periodically will throw upon Mámlatdárs, Mahálkaris and Chief Constables will be inconsiderable, and in the interests of Government it is desirable that these inspections should be made by the officers in question in addition to, and as a check on, the examination performed by the officials of the A'bkári Department. (G. R. No. 5383, dated 12th October 1880.)

**8.** It is not expedient to consult Municipalities and Local Boards regarding the licensing and location of spirit shops within their respective areas. All that is needed is that each Collector should, when considering the question of the establishment of a new, or the transfer of an existing, shop in his district, follow the procedure described by the Commissioner of Customs, Salt, Opium, and A'bkári in the following extracts from his letter No. 4440, dated 3rd August 1889:—

"So far as liquor shops in places other than Municipal districts are concerned, it hardly seems necessary to make any change in the existing procedure, which has been described in Mr. Trevor's Report No. 1085, dated 1st March last. No formal instructions have, it is true, been issued, but the practice is well understood in every district, and each Collector, knowing that his recommendation is closely scrutinized by the A'bkári Commissioner, is careful not to recommend the opening of new shops, unless he can show good reasons for so doing. My own practice as Collector, and I have no doubt that a similar one is followed by other Collectors, was first carefully to consider the representation made by the A'bkári farmer in all its bearings (he as a rule is the applicant for opening a new shop) such as the proximity of other shops in the district, the distance of the village from neighouring foreign territory where liquor is easily procurable, the chances whether if a shop were not opened the people could or would resort to illicit distillation or smuggling. I then ascertained the population of the village, the castes of the villagers, their general character as to drinking proclivities and crime, and I finally used to ask the opinons of the village people themselves as to whether they wanted a shop opened there. Whenever I found that the people themselves opposed it, or that they were as a rule people whom facilities to drink would lead to crimes of violence, I invariably refused the permission asked for. If I had any doubts as to the advisability of opening the shop I always consulted the District Superintendent of Police on the matter."

(G. R. No. 8281, dated 30th October 1889.)

9. The Commissioner of A'bkári should bear in mind the expediency of diminishing the number of liquor shops, wherever diminution may be possible, without the risk of inciting the sale of illicit liquor, especially in the towns where the rate of consumption is high. (G. R. No. 5741, dated 13th July 1892.)

### VIII.—SPECIAL PROVISIONS AS TO MHOWRA FLOWERS.

1. In exercise of the powers conferred by Section 18*A* (2) of the Bombay A'bkári Act, 1878, as amended by the Bombay A'bkári Act Amendment Act, 1892, His Excellency the Governor in Council is pleased to notify that "the prescribed area" referred to in the said section shall include the whole of the revenue district of Thána and the tálukas of Panvel (including Uran Petha), Karjat (including Khálápur Petha) and Pen (including the Nágothna Petha) of the revenue district of Kolába. (G. N. No. 1985, dated 16th March 1893.)

2. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the following officers with the power, to the extent hereinafter mentioned, of issuing permits and passes under Section 18*A* (1) of the said Act, for the possession or transport of mhowra flowers exceeding in weight four sers, within the area prescribed under clause (2) of the said section by Notification No. 1985 dated this day:—

| | Quantity for which Permits may be granted. | Places for transport or removal from and to which Permits may be given. |
|---|---|---|
| Assistant and Deputy Collectors in the Thána and Kolába Districts. | Any quantity. | From and to any place. |
| Supervisor in charge of the Distilleries at Uran. | Any quantity. | From any place to Uran. |
| Mámlatdárs and Mahálkaris in the Thána and Kolába Districts. | Not exceeding two Indian maunds. | From and to any place in the same district. |

(G. N. No. 1985 A, dated 16th March 1893.)

3. In exercise of the powers conferred by Section 30 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to direct—

(1) that permits for the collection, transport, possession and sale, passes for the transport, licenses for the possession and sale, and permits for the possession of mhowra flowers shall respectively be in the Forms H to K hereto annexed, and contain the particulars, and be granted subject to the restrictions and conditions therein respectively set forth;

(2) that licenses in Form J shall be granted for a period of one year commencing on the 1st August in one year and ending on the 31st July of the following year; that permits in Forms H and K shall be granted for such period not exceeding one year as the officer granting them shall in each case deem fit; and that passes in Form I shall be granted with validity for such periods as the officers granting the same shall in each case deem fit but not exceeding ordinarily double the length of time actually necessary for the purpose for which the permit is granted.

### FORM H.

This Permit is granted to , of , authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to collect mhowra flowers from his trees situated in the Survey Numbers specified in the margin in the táluka or petha of , of the district of , to transport them from the said Survey Numbers to his warehouse at , in the táluka or petha of , and to possess and sell the said flowers.

Mouje ,

Survey Nos. .

This Permit will be in force from
to .

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### FORM I.

This Pass is granted under Section 18*A* (1) of the Bombay A'bkári Act, 1878, to , of , authorizing him to transport mhowra flowers weighing Indian maunds ( ) sers ( ) from táluka district to táluka district , by the mode of conveyance, and route described below:

Mode of conveyance— .

Route— .

This Pass shall remain valid up to the midnight of the day of 189 .

(This Pass should be in duplicate and biglot form bound in books.)

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### FORM J.

License is hereby granted to , of (hereinafter called the licensee), authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to possess and sell mhowra flowers in his shop situated at , in the táluka of , of the district of , for the period of from the 189 to the

31st July 189 , both days inclusive, subject to the following conditions, viz. :—

1. The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described.

2. The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain the sanction of the Collector in writing endorsed on the back of this license. The licensee shall be responsible for the acts of every person so appointed to officiate for him in carrying on the business of the said shop and of all his servants.

3. The licensee shall not sell any mhowra flowers after 9 o'clock P.M. or before 6 o'clock A.M.

4. Except to a licensed distiller of mhowra spirit, or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 sers, or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed area referred to in Section 18*A* (2) of the Bombay A'bkári Act, 1878, the licensee shall not sell to any one person, at one time, or in the aggregate in any one day, mhowra flowers in quantity exceeding 4 seers in weight.

5. The licensee shall keep in a book, bound and paged, each page of which shall bear the seal of the Collector, Assistant or Deputy Collector in charge of the Division, or Mámlatdár or Mahálkari of the táluka or petha; plain and correct accounts written up to date daily, showing the quantities of mhowra flowers brought to the shop, from what places they were brought, the names of the persons from whom they were bought, the number and date of the permit under which they were transported and the quantities sold and in stock each day, together with a list showing the names and addresses of all persons to whom mhowra flowers may have been sold in quantities exceeding 4 sers in weight at one time or in the aggregate in any one day.

6. The licensee's shop, all stocks of mhowra flowers stored therein, and his accounts connected therewith shall always be open for inspection by any officer of the Revenue, A'bkári or Police Departments of rank not lower than that of Aval-Kárkún, to a Mámlatdár or Mahálkari or Sub-Inspector of A'bkári or Head Constable of Police.

7. The Collector shall have power to withdraw or suspend this license in whole or in part, if in his opinion there has been an infringement, by the licensee or by any of his servants, of any of the conditions hereof, or of any provision of the law

relating to A'bkári revenue for the time being in force.

Granted this day of
189 .

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### FORM K.

This Permit is granted under Section 18 *A* (1) of the Bombay A'bkári Act, 1878, and subject to the provisions of the said Act to
of táluka zilla
, to retain in his possession mhowra flowers in quantities not exceeding Indian maunds ( ) sers ( )
in weight.

This Permit shall remain valid till 31st July 189 unless it is previous to that date recalled or cancelled by the Collector for a breach by the said
of any of the provisions of the law relating to A'bkári revenue for the time being in force.

Granted this day of 189 .

(G. N. No. 1985 B, dated 16th March 1893.)

4. The attention of Agents and Managers of Railway Companies should be invited to the rule which prescribes that mhowra flowers must not be booked to stations which are situated within the prescribed area, or which cannot be reached without passing through a portion of that area unless a transport pass in Form I prescribed in Government Notification No. 1985 B, dated 16th March 1893, is produced. (G. R. No. 1985, dated 16th March 1893, and G. R., P. W. D., Railway, No. 1208, dated 5th June 1893; *vide* G. M. No. 4380, dated 17th idem.)

## IX.—DUTIES, TAXES AND FEES.

1. In the case of rum shipped from one Indian port to another, a remission of 2 per cent. for one month and 3½ per cent. for any longer period in the duty should be allowed on account of leakage during the voyage. (G. I., H. D., No. 285, dated 11th February 1861; *vide* G. R. No. 2035, dated 29th April 1861.)

2. The Customs Department is granted discretionary power to sanction refund of duty paid on mhowra liquor exported from Uran to Bombay and lost at sea, or to allow a similar quantity to be exported free of duty. (G. R. No. 3431, dated 27th September 1866.)

3. The fees levied for drawing and selling toddy should be credited to A'bkári and not to Land Revenue. (G. Rs. Nos. 2634, dated 2nd May 1876, and 2357, dated 3rd May 1879.)

4. Condensed or concentrated beer is clearly not a liquor and cannot, therefore, be charged with customs import duty like beer imported in a

drinkable condition. The proper course to adopt is to bring the article under the operation of the Inland Excise law. Accordingly this condensed beer, when obtained by local manufacture in a state fit for sale as beer suited for immediate consumption, should be dealt with exactly as all other locally produced beer. (G. I., R., A. & C., No. 61, dated 14th May 1878; *vide* G. R. No. 2644, dated 22nd idem.)

5. Liquor imported by the Commissariat Department into Aden for Government use is exempted from import duty. (G. R. No. 1620, dated 24th March 1879.)*

6. Ether should not be subjected to duty under the A'bkári Act at Aden. (G. R. No. 4423, dated 23rd August 1879.)

7. Under Section 23 of the Bombay A'bkári Act, V of 1878, Government are pleased to declare the provisions of the said section applicable to the undermentioned areas in the district of Karáchi† :—

the area contained within the municipal limits of the city of Karáchi,
do. do. the Deh of Malir, táluka Karáchi,
do. do. the municipal limits of the town of Kotri, táluka Kotri,

and to authorize the farming of the right to sell toddy drawn from toddy-producing trees within those areas. (G. R. No. 4412, dated 22nd August 1679.)

8. The A'bkári Act extends to the whole Presidency of Bombay, and Section 20 enacts that "for every toddy-producing tree from which toddy is drawn there shall, if Government so direct, be levied, for any period during which such tree is tapped, such duty as Government from time to time directs." This enactment overrides the provisions of all sanads and kowls and Government Resolutions not saved by the Act, and makes every toddy-producing tree in the Presidency liable to such duty as Government directs. Sections 64, 65 and 66 contain certain provisions in favour of the persons and classes of holders therein specified, and do not affect the sweeping provisions of Section 20. (Adv. Gen. Nos. 116, dated 31st December 1880, and 34, dated 5th August 1881; *vide* G. Rs. Nos. 354, dated 18th January 1881, and 4750, dated 16th August 1881.)

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* By Government Resolution, Military Department, No. 1713, dated 15th September 1892, the system under which British troops at certain stations in the Bombay Presidency have been permitted to make their own arrangements for the supply of malt liquor was extended to Aden. Government Resolution No. 2523, dated 11th April 1893, negatived a proposal to exempt from duty malt liquor imported regimentally for the use of troops at Aden.

† As regards Hyderabad, *vide* Government Notification No. 1900, dated 6th March 1883, given at p. 433 of the Compilation of General Rules.

9. The previous sanction of Government to any increase of still-head duty or of the tree-tax should be obtained. (G. R. No. 7037, dated 23rd November 1881.)

10. The sanction of Government, which is necessary to legalize measures for the introduction of tree-tax rates, &c., should be obtained before and not after they have been introduced. (G. R. No. 7102, dated 2nd September 1885.)

11. It is a wise policy to raise the tree-tax, but sudden and violent increases would create much dissatisfaction and loud outcry, and it is more politic to enhance the tax gradually, working it by degrees up to the full rate considered necessary to equalize the Government duty on, and the cost of, mhowra liquor and toddy spirit. (G. R. No. 2354, dated 18th March 1884.)

12. The A'bkári Department should aim at avoiding enhancements, and especially sudden extreme enhancements, of the tree-tax and pay careful attention to the interests in land which are affected by the enhancement of the tax, following as closely as possible the principles laid down by Government in regard to land revenue. (G. R. No. 973, dated 5th February 1886.)

13. The tax on fermented toddy should be a reasonable and even impost on that article such as will neither encourage its abuse on the one hand, nor prohibit its legitimate use on the other. Taxation on distilled spirit, on the other hand, should have regard to the establishment of the same excise duty everywhere on the same alcoholic strength. (G. R. No. 973, dated 5th February 1886.)

14. The Mahárs of Pimpri in the Haveli Táluka of Poona District are not to be exempted from the payment of tapping fees on trees growing on their service lands. A cash allowance should be granted to the Mahárs equivalent to the amount of the tree-tax due according to the rate now in force and the Mahárs should be required to pay in future the tapping fees for the time being in force. The case of the Dheds of Tithal and other villages in the Bulsár Táluka, who draw toddy from the trees growing on their service lands for their own use and not for sale, may be similarly treated.

There must be a large number of cases in different parts of the Presidency in which persons holding service ináms were able to tap toddy-producing trees growing on their service lands without license or payment of fee up to the time of the enhancement of the Bombay A'bkári Act, 1878, and it is manifestly desirable that all these cases should be treated on one and the same principle. Survey occcupants of lands on which toddy trees grow, as well as Inámdárs of all descriptions, were possessed of precisely similar privileges with respect to their toddy trees up to the same time, but all of them have been alike deprived of these privileges by the Act of 1878, which in fact imposes a new tax on unfermented toddy. All applications for special remissions of ábkári taxation should be refused, and in cases in which special consideration is called for, it may be granted in the shape of a cash allowance. (G. R. No. 1826, dated 17th March 1882.)

**15.** The foregoing order does not authorize the annual payment to the grantees of a sum varying according to the number of trees tapped by them in each year and the rate of tree-tax for the time being in force. The intention was that the cash allowance to be made in each case should be made permanently with reference to the then number of trees tapped by the grantees and the rate of tree-tax then in force. (G. R. No. 3426, dated 3rd May 1883.)

**16.** The Mahárs of Avlas and Pimpri should in accordance with the principle laid down in the above orders be granted a fixed cash allowance of Rs. 15 and Rs. 8, respectively. (G. Rs. No. 5357, dated 19th July 1883, and No. 4394, dated 2nd June 1884.)

**17.** Káliparaj occupants, inhabiting the south-east tracts of the Surat District, should be granted the concession of tapping toddy trees on their own land on payment of a nominal fee. Care should be taken that the people to whom this concession is made actually consume the toddy and do not sell it, and that it is not appropriated by their creditors. The concession should be regulated by the following rules :—

(1) Tapping licenses for date trees at the nominal rate of 2 annas* per tree may be granted in the tálukas of Chikhli, Bulsár and Párdi to persons of the following classes :—Dublas, Chodharas, Náikas, Dhondias, Kotwálias, Gamets, Kolis, Bharváds, Dheds, provided they are Khatedárs or Halis of Khatedárs; provided also that the trees are growing on their own land in the former case, or on their employer's land in the latter case, whatever the caste of the employer.

(2) The privilege is to be allowed to the extent at any one time of half tree per adult member of the applicant's family. Provided that the number of trees allowed within the year to each family shall not exceed ten (10) as a maximum.

*Note.*—For the purposes of this rule the Commissioner of Ábkári should define the age of an adult, for the guidance of the local officers.

(3) A tapping license on the above terms may be granted by the Mámlatdár on the direct application of the applicant if accompanied by a certificate by the Pátel and Taláti that the case comes within these rules, that the trees are growing on

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* It was decided in Government Resolution No. 4398, dated 23rd June 1890, that the distinction between Káliparaj and other tree owners should be abolished gradually by levelling up the tree-tax. The Káliparaj rate has accordingly been gradually raised to 10 annas per tree (*vide* Government Resolutions Nos. 4497, dated 22nd June 1893, and 4838, dated 5th June 1894).

his or his employer's land, as the case may be, and that they have been duly marked and numbered. If no such certificate is presented with the application, the Mámlatdár should call for a report.

(4) Trees tapped under these rules are to be for the domestic use of the holder only. If any holder sells toddy or otherwise transfers the privilege, the pass may be summarily cancelled.

(5) Licenses to sell at the tree foot to be no longer issued, and no sale allowed except in shops which have paid the special shop-fee.

(6) The Mámlatdárs to keep in a separate file of all passes issued under these rules and to forward copies to the Taláti concerned and to the Ábkári Inspector.

(7) The village officers are to be held specially responsible, that no pass is taken out under these rules, except by persons entitled to them, and that the benefit of them is *boná fide* enjoyed by the same. The Mámlatdár and his establishment on tour are expected to ascertain that the rules are in no way abused.

(8) A tapping license under these rules may be refused or cancelled by the Collector for reasons recorded.

**18.** In cases in which payments on account of tree-tax cannot be conveniently made by the licensees direct into Government Treasuries, the tree-tax should be collected by the village officers. (G. R. No. 2091, dated 12th March 1885.)

**19.** No collections on account of bud-dene should be made in the Thána and Kolába Districts.

Trees which have been relinquished by their occupants have reverted to Government, and it is not expedient to revive the interests in the trees of the ex-occupants in cases where the trees stood on land not held by them. Such trees when relinquished by the original holders should be handed over to and registered in the name of the occupant of the land on which they stand and treated in precisely the same manner as other trees already vested in the occupant.

Trees not held by any person standing in waste or forest lands should be let at the market rate, which can be decided by the Collector in each instance where circumstances do not admit of a public auction. Where there is a monopoly for tapping trees for toddy, the market rate should be introduced, but where, as in Bassein and Sálsette, there is no such monopoly, an auction can be held.

In the case of Watan Settlement Ináms and Sarákati villages, where no special agreements exist, exemption from the bud-dene should be allowed as in the case of ordinary occupants. In the case of leasehold villages and of Summary Settlement Ináms where bud-dene is entered in the sanads, the terms of the agreements or sanads should be adhered to. (G. Rs. Nos. 1859, dated 10th March

1886, 4307, dated 16th June 1886, and 8420, dated 29th November 1886.)

**20.** In the Surat and Thána Districts the tree-tax (bud-dene) on palm trees in occupied holdings should be remitted. Trees in unoccupied lands should be rented either by auction or at a rate to be fixed by the Collector in such cases as he finds auction to be impossible. But the general rule should be sale by auction of the yearly lease of all toddy-producing trees by villages. If land on which such trees stand is asked for in occupancy, the Collector should proceed under Section 62 of the Land Revenue Code, and Rule 96 to dispose of Government rights in the trees together with the occupancy, putting the market value of the trees as an upset price. (G. Rs. Nos. 3447, dated 2nd June 1887, and 6019, dated 7th September 1887.)

**21.** Steps should at once be taken to encourage the revival of the industry of manufacturing vinegar from the juice of brab trees previously carried on in the Surat District, and to this end the tree-tax on brab trees licensed to be tapped only for the manufacture of vinegar in the Chorási and Olpád Tálukas should be reduced to Rs. 1-8-0 per tree, the following precautions being observed :—

(1) No vinegar should be manufactured without a license, which may be granted free for brab trees.

(2) Such license to specify, among other details, the place of manufacture, which should always be at or near the trees. Sale or removal absolutely forbidden until acetous fermentation is complete.

(3) Daily accounts of toddy drawn, &c., to be kept.

(4) No toddy to be destroyed or thrown away without permission of the Pátel or Inspector. This rule would be necessary because toddy often goes bad in the process, and this fact would often be used as a plea to cover any suspicious disappearance.

(5) Any abuse of the privilege to involve cancelment of the license, and the Collector to have power to forbid that another be ever issued, not only to a particular person, but for particular trees.

(G. R. No. 973, dated 5th February 1886).

**22.** A'bkári contractors are liable to the payment to owners of trees in private lands of a fee for the use of the toddy trees owned by them in addition to the ábkári tax, and there appears to be no reason whatever for exempting farmers from the payment when the trees happen to be the property of Government. Accordingly in addition to the tree-tax leviable under the A'bkári Act a fee should be levied at the rate of one anna per tree for permission to tap toddy trees growing in reserved or protected forests or in the beds of tanks or on the banks of canals and waste lands in charge of the Irrigation Department. The fees should be collected by the A'bkári Department. These orders do not authorize the levy of the fee on trees situated in Government waste or unoccupied land. (G. Rs. Nos. 3479, dated 30th April 1884, and 4708, dated 16th July 1888.)

**23.** In exercise of the power conferred by Section 19 of the Bombay A'bkári Act, No. V of 1878, and in supersession of Government Notifications Nos. 8312 and 8683, dated 5th and 21st December 1887, published at pages 956 and 984 of Part I of the *Bombay Government Gazette* of 1887, His Excellency the Governor in Council is pleased to direct that a duty at the rate chargeable under the Indian Tariff Act in force for the time being shall be levied on all spiced liquor not being of a strength exceeding 10° U. P., or below 25° U. P., issued from the public distilleries at Uran in the island of Karanja in the Kolába District for transport to the Town and Island of Bombay and on all similar spiced liquor issued from the Central Distillery at Surat for transport to the Town and Island of Bombay or for consumption within the limits of the Surat District, the duty being reduced in proportion as the strength of the spirit is less than London proof. The duty shall be calculated on the strength of the spirit ascertained by test before it is sweetened. (G. N. No. 7443, dated 20th October 1890).

**24.** All malt liquor issued from the brewery established by Messrs. Meakin and Co. at Dápuri should be charged with an excise duty at the rate of one anna per Imperial gallon from 1st January 1891, the cost of any establishment which it may be necessary to employ for the collection of the duty being recovered from that firm. The duty paid on any beer and porter which may be returned to the brewery unsold should be refunded. (G. R. No. 4275, dated 19th June 1890; *vide* also G. N. No. 9244, dated 27th December 1890.)

**25.** The provisions of Section 28 of the Sea Customs Act, 1878, do authorize a Collector of Customs under certain circumstances to remit excise duties on rum exported as ships' provisions and stores, notwithstanding the provisions of the Bombay A'bkári Act.

The Legislature is reasonably presumed not to intend to alter a special provision by a subsequent general enactment unless it manifests that intention in explicit language (Maxwell on Interpretation of Statutes, page 158).

(Solicitor to Government No. 313, dated 20th March 1891; *vide* G. R. No. 2454, dated 8th April 1891).

## XI—LICENSES.

**1.** Cancelled licenses should not be restored as an act of favour except on a special agreement by the licensee that he will not seek further redress and that he admits the restoration to be an act of grace. (G. L. No. 365, dated 21st January 1861).

2. The restriction against removing liquor from the premises should be omitted in the case of licenses granted to the Railway Companies.

Licenses for the sale of liquor at the refreshment rooms of railway stations on the G. I. P. Railway line should be issued in the name of the General Traffic Manager.

(G. Rs. Nos. 4599, dated 8th November 1865, 1917, dated 25th May 1866, and 1189, dated 25th March 1868.)

3. In the City of Bombay the following regulations for the licensing of shops for the sale of liquor should be put into force. The same system may be applied to the licensing of shops where preparations of opium are consumed or sold :—

(*a*) Three months before the time arrives for any general issue of licenses for the retail sale of liquor in the City of Bombay the Commissioner of Police and the Collector of Bombay should meet and consult together as to the number of licenses to be issued, the localities in which shops are to be opened, and the conditions to be inserted in the licenses, and should forward their recommendations with a report to the Commissioner of Ábkári. The Commissioner of A'bkári will submit this report to Government with his remarks, and apply for the orders of Government under Section 30 of the A'bkári Act to the conditions proposed to be inserted in the licenses, as well as in the event of any difference of opinion between the Commissioner of Police and the Collector as to the licensing of any particular shop, determining himself the number of licenses to be granted as prescribed by Section 35 of the A'bkári Act.

(*b*) All applications for licenses for the sale of liquor in the City of Bombay should be made to the Collector.

(*c*) When applications are made for the opening of shops not licensed at the periodical settlements, the Collector if willing to grant them should refer them to the Commissioner of Police for his opinion. If the Commissioner of Police and the Collector are agreed, licenses may be issued, the previous sanction of the Commissioner of A'bkári being obtained (under Section 35 of the A'bkári Act) to the opening of any shop in excess of the sanctioned complement. If the Commissioner of Police and the Collector do not agree, report should be made to the Commissioner of A'bkari, who will refer the case for the orders of Government.

(*d*) Licenses for the retail sale of liquor prepared and signed by the Collector should be forwarded * to the Commissioner of Police as his authority for the issue of Police licenses under the provisions of Section 12, Act XLVIII of 1860, and should be delivered to the licensees by the Commissioner of Police along with the licenses last mentioned. Government will not claim the fee of one rupee charged for each license issued by the Commissioner of Police under Act XLVIII of 1860.

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* After the counterparts have been duly executed by the licensees.

(*e*) As all conditions necessary for Police as well as Revenue purposes must be entered in licenses issued under the A'bkári Act, in order to make such licenses liable to recall in the event of breach of Police as well as of Revenue Regulations, and as licenses issued under Act XLVIII of 1860 become void (see Section 12) when the corresponding licenses issued under the A'bkári Act terminate or are recalled, and, further, as the penalties prescribed for the breach of license conditions by the A'bkári Act more than cover those prescribed by Act XLVIII of 1860, it will not be necessary to repeat the Police conditions in licenses issued under Act XLVIII of 1860.

(*f*) If the Collector should be unwilling to recall any license which in the opinion of the Commissioner of Police ought to be recalled, the Commissioner of Police should refer to the Commissioner of A'bkári.

(G. R. No. 2726, dated 23rd May 1879).

4. The Commissioner of A'bkári need not submit licenses for the sanction of Government, unless they embody changes of the forms in force. (G. R. No. 3712, dated 15th July 1879).

5. The following is the standard form of security bond to be taken from sureties of ábkári licenses :—

To the Collector of ________ on behalf of the Secretary of State for India in Council.

Whereas A. B., inhabitant of ____________, has been granted a License for the* ______________ ______________ from the __________ day of 18 to the ________ day of ________ 18 , and has this day (or as the case may be) executed a counterpart agreement in conformity with the tenor of the license, which agreement we have read and fully understood.

* Here enter any particulars that may be thought necessary.

We, C. D. and E. F., inhabitants of __________ hereby declare ourselves sureties for the above said A. B. that he shall do and perform all that he has undertaken to do and perform, and that he shall duly pay the sums that he has undertaken to pay, and in the event of his making any default therein we hereby jointly and severally bind ourselves, our heirs, executors and administrators to forfeit to the Secretary of State for India in Council such sum not exceeding __________ rupees as may be adjudged by the Collector of __________

This __________ day of ________ 18 .

(Signed).

Signed in the presence of }

(G. R. No. 6484, dated 4th December 1879).

6. The following form is prescribed for counterpart agreements to be executed by excise contractors in cases in which no security deposits are demanded :—

I ______________________ in consideration of the Collector of ____________ granting to me a license under the Bombay A'bkári Act, 1878, for the wholesale (or retail) vend of ________ in the district or mahál of ________ for the period of ________ commencing from the ________ day of ________ 18 and ending on the ________ ________ day of ________ 18 both days inclusive, do hereby agree with the said ________ to all the conditions written and expressed in the said license, a copy of which is subjoined hereto.

(G. R. No. 3030, dated 2nd May 1890.)

7. The attestation of counterpart agreements executed by excise contractors under Section 31 of the A'bkári Act should be dispensed with. (G. R. No. 8916, dated 4th December 1893.)

8. It is not desirable to grant retail liquor licenses to persons holding the office of Consul or Vice-Consul for Foreign States at Aden. (G. R. No. 1849, dated 10th April 1880.)

9. In such a special case as that in which a shop-keeper, who sells among other things imported wines and spirits, keeps a shop at Mahábaleshvar for a portion of the year and for the rest of the year transfers his goods and establishment to Sátára, a single license and a single fee may be held to be sufficient. A separate license and a separate fee for each shop are not necessary. (G. R. No. 4080, dated 14th July 1881.)

10. His Excellency the Governor in Council does not consider that clubs established in this Presidency can be regarded as institutions which sell liquors to their members. They serve merely as agencies for the supply of the liquors required by the members for their own use, and cannot, therefore, be called upon to take out licenses so long as they confine themselves to their legitimate functions. If they deal in such articles with non-members they would subject themselves to the usual penalties, as they can have no right of exemption.

(G. R. No. 7655, dated 26th September 1884.)

11. All ábkári licenses, including tapping licenses, should be prepared and issued by Collectors, Assistant and Deputy Collectors or by Mámlatdárs or Mahálkaris as the Collector may in each case direct. (G. R. No. 2091, dated 12th March 1885.)

12. Licenses under Section 14 of the A'bkári Act must be granted by the Collector himself, unless under Section 5 some other officer has been appointed to exercise the powers of a Collector under the Act, in which case such officer should issue the license and sign it as a 'Collector for the purposes of.

the A'bkári Act'. (L. R. No. 1417, dated 30th March 1886; *vide* G. R. No. 2781, dated 12th April 1886.)

**13.** A correct valuation of distilling plant is important for the reason that Government may be obliged to purchase it at the discretion of the licensee and may or may not choose to oblige a new licensee to purchase. It is very necessary, therefore, that the property should be appraised as fairly as possible. The Commissioner of Customs, Salt, Opium and A'bkári should take early steps to get on record the date of acquisition and actual age and cost of each article of any value in the distilleries under his charge; he should ascertain the proper amount to allow annually for depreciation by fair use and have this written off, leaving questions of excessive wear and tear to be decided should they arise. With a record so kept, on a distillery changing hands, there will be little or no motive for an outgoing or incoming contractor to object to the valuation which the Collector will arrive at. (G. R. No. 8256, dated 2nd December 1887.)

**14.** There is nothing in the Bombay A'bkári Act which renders Government competent to hear and decide an appeal from a farmer against the Collector's decision fixing under the terms of a license the price or valuation of the distillery plant, nor is there any provision of law under which Government can entertain such an appeal. By Section 4 of the Ábkári Act the Collector is charged with carrying out the provisions of the Act, 'subject to the orders of Government,' but this enactment although it would authorize Government to direct the Collector what terms to insert in licenses which he has to issue under the Act, would not justify Government in setting aside or varying an order passed by the Collector in exercise of a power expressly conferred upon him, and upon him alone, by a clause in an existing license. (L. R. No. 419, dated 9th April 1888; *vide* G. R. No. 2616, dated 28th idem.)

**15.** When licensees of liquor shops in the Town and Island of Bombay are allowed to transfer their licenses to other sites or to other names they should be charged fees according to the following scale:—

| Class of license. | Fee for transferring licenses to other names. | Fee for transferring licenses to other sites. |
|---|---|---|
| | Rs. | Rs. |
| Permanent refreshment stall licenses. | 10 | 10 |
| Tapping licenses ... ... | 5 | ... |
| Distilling do. ... ... | 5 | ... |
| Tree-foot booth licenses ... | 1 | 1 |
| Toddy hawking do. ... | 1 | ... |

A fee of Re. 1 should be charged in cases where documents (such as permits issued to the Dádar distillers) are allowed to be amended. A fee of Re. 1 should also be charged when duplicates are given. (G. R. No. 2336, dated 17th April 1888.)

**16.** Under the A'bkári Act (Bombay V of 1878) no license is necessary except for the—

(*a*) Manufacture of

(1) liquor,
(2) country-liquor, or
(3) intoxicating drugs, or for

(*b*) Materials, stills, utensils, implements, or apparatus used or kept for the purpose of such manufacture.

A still kept for any other purpose does not require a license, but the onus of accounting for the possession of any such still as is "ordinarily used" for the manufacture of liquor, intoxicating drugs, &c., would be on the person in possession thereof (Section 53). It is only if a person uses or keeps such still, &c., for the purpose of manufacturing liquor or intoxicating drugs that he would commit an offence punishable under Section 43.

The Act does not authorize the issue of licenses (which carry with them certain liabilities) for the manufacture of any thing which is not either liquor, country-liquor or intoxicating drug.

"Liquor," as defined in Section 3 (7) of the Act applies to spirits of wine, spirits, wine, toddy, beer, and all liquid consisting of or containing alcohol. "Country liquor" is any such liquor, if manufactured in India. "Intoxicating drug" applies only to an intoxicating drink or substance.

Licenses for the distillation of rose, peppermint, aniseed, and other waters, *that do not contain alcohol*, are not for the manufacture of *liquor* or *country liquor*. No person could be called on to take out a license for any such waters, unless they were intoxicating drugs.

But if any person having no license for the manufacture of liquor or intoxicating drugs, introduced alcohol or any intoxicating drink or substance into any preparation, he would be liable under Section 43 of the Act. No preparation without such admixture would require a license for its manufacture. The power to enter and inspect under Section 36 (*a*) the premises of a *licensed* manufacturer extends only to premises in which the manufacture or sale of any "liquor" or "intoxicating drug," is carried on. But under Section 36 (*b*) power is given to enter *any* place where *there is reason to believe* any liquor or intoxicating drug is manufactured, or any still is kept for the purpose of manufacturing such "liquor" or "drug".

Unless the waters in question contain alcohol or intoxicating drink or substance, the A'bkári Act has nothing to do with them, and the licenses should therefore be confined to such as do contain alcohol or some intoxicating drink or substance.

If it is meant to license waters which do contain alcohol or other intoxicant, the license should, I think, specify the quantities of such alcohol or other intoxicant which the waters may contain. (L. R.

No. 95, dated 22nd January 1889; *vide* G. R. No. 1038, dated 8th February 1889.)

**17.** In all liquor-shop licenses in the City of Bombay, the following clause should be inserted:—

> "It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer or the heir or legal representative of the holder of the license in case of death to have the benefit of the license for the unexpired portion of the term for which it was granted."

(G. R. No. 4, dated 3rd January 1888.)

**18.** As regards all liquor-shop licenses in the City of Bombay not acquired in 1886 or 1889, the license of a deceased licensee should be put up to auction at the next periodical renewal of licenses. The heir of a deceased licensee may with the permission of the Collector of Land Revenue, Customs and Opium, Bombay, hold a license for its unexpired period only. Transferred licenses should be dealt with in the same manner, being recognized only for the unexpired part of the term for which they were originally granted.

The Collector should keep separate lists of the privileged licenses of 1886 and 1889, the holders of which possess the right of renewal during their lifetime subject to conformity with the conditions of the licenses, and to payment of the fee assessed by the Collector. This class of licenses should become extinct as they fall in from time to time. (G. R. No. 9470, dated 2nd December 1892.)

**19.** The Commissioner of A'bkári should require in all cases a close adherence to the conditions sanctioned by Government and prescribed in the licenses issued under the A'bkári Act. (G. R. No. 7960, dated 19th October 1889.)

**20.** Section 31 of Bombay Act V of 1878 does not require the execution of a counterpart agreement, in conformity with the tenor of every tapping license (in Form No. 18) issued to each employé of a farmer holding a license to tap (in Form No. 11). Section 31 only requires a counterpart agreement to be executed by a person taking out a license for the manufacture or sale of liquor or intoxicating drug *under the Act.*

Manufacturing liquor and drawing toddy from a tree are spoken of severally and distinctly in Section 14 and again in Section 43 (*c*) and (*d*), and it is possible, therefore, that the Legislature did not regard the drawing of toddy as the manufacture of liquor.

But, if this point be doubtful, Section 31 would still be inapplicable to a license to an employé for the drawing of toddy for which authority had already been given to his employer.

For Section 31 applies only to licenses taken out under the Act.

But the Act does not require that each individual employed in the tapping or in the manufacture should take out a license. Section 14 requires merely that toddy shall not be drawn or liquor manufactured except under the authority and subject to the terms and conditions of a license. If the drawing is authorized, and is in accordance with the terms and conditions of a license that has been granted, it is not essential under the Act that each drawer should also hold alicense.

For departmental purposes it seems to be found convenient to issue, in addition to the license authorizing the drawing, a document to be held by each employé which is apparently intended merely for purposes of identification.

Such document is not required by the Act, and is not taken out under the Act, but as contractually required by the terms and conditions on which the license is given. The terms and conditions might have required each tapper to wear a badge instead, or merely to send his name and address to the Collector.

If, as is understood, No. 11 is itself the license required by Section 14 authorizing the drawing and prescribing the terms and conditions, the mere mention therein of such a document as Form No. 18 as a license, does not make Form No. 18 a license under the Act without which no drawing could take place.

It is only in the case of the license required by the Act as indispensable to manufacture or sale that Section 31 requires also a counterpart agreement and security for the performance thereof.

Form No. 18 is required by paragraph 3 of Form 11 and is not apparently the license required by the Act at all and, therefore, neither counterpart nor security is necessary in respect of it.

(L. R. No. 10, dated 3rd January 1891; *vide* G. R. No. 689, dated 27th idem.)

**21.** A farmer under the Bombay Ábkári Act (Bombay Act V) of 1898, being bound by his license to take over from the preceding year's farmer an amount of liquor fixed by the Collector as being sufficient for the new farmer's requirements for 15 days, voluntarily took over from his predecessor the whole of his surplus stock. By the terms of the predecessor's license any surplus stock he might leave at the end of his term over and above the 15 days' supply required for his successor became the property of Government. Consequently the new farmer took over stock which belonged to Government and he was liable to Government for the value of it. The point is whether this value is "an amount due from the farmer" within the meaning of Section 34 of the Act.

The words of Section 34 are "all amounts due from any farmer under this Act may be recovered from the person primarily liable to pay the same or from his surety (if any) as if they were arrears of land revenue."

The words "under this Act" appear to govern "farmer" and not "amounts due"; therefore, all amounts due to Government by such a farmer are recoverable as arrears of land revenue; *i.e.*, of course all amounts due by him *quá* farmer.

In accordance with this view the price of the additional stock taken over by the farmer in question from his predecessor is lawfully recoverable under Section 34 as an arrear of land revenue. (L. R. No. 1227, dated 24th July 1891; *vide* G. R. No. 5416, dated 8th August 1891.)

22. The A'bkári Act contemplates that the authority given to a licensee should be subject to the conditions of the license. This implies that the license is to define the licensee's obligations. But the obligation to guarantee, in circumstances unknown to the licensee and beyond his control, a minimum yearly revenue the limit of which is not indicated in the license at all, but is left entirely to future orders, can hardly be regarded as defined. Such a condition is not one imposing an obligation, but giving power to impose in the future an obligation of unknown and unascertainable extent. (L. R. No. 1101, dated 20th July 1892; *vide* G. R. No. 6679, dated 19th August 1892.)

## XI.—OFFENCES AND PENALTIES.

1. It is the duty of the Collectors, with the aid of the Police, to proceed against parties endeavouring to export liquor by Railway contrary to law. (G. R. No. 3662, dated 1st August 1870.)

2. Liquor and spirits illegally imported by sea into Bombay when seized by the Police should be first handed over to the Customs authorities to be dealt with according to law. Then, if the liquor should not be confiscated, it should be handed over to the Traffic Manager, Port Trust, to be dealt with according to law for non-payment of town duty. (G. R. No. 190, dated 14th January 1878.)

3. The question having been raised whether the arrests of persons apprehended by ábkári officers, and handed over to the Police are to be treated as arrests made by private persons, Section 59, Criminal Procedure Code, or by the Police, Section 60 of the Code, the following opinion was recorded by the Remembrancer of Legal Affairs:—

> "In the Criminal Procedure Code a 'Police officer' means an officer duly enrolled under any law in force as a Police officer and not an officer of any other department who under special laws has power to arrest without warrant for certain offences. Officers of the latter description, not being Police officers, must be deemed to be private persons for the purposes of Section 59 of the Criminal Procedure Code. The law provides no other course, the intended meaning of the words 'private person' being no doubt 'any person who is not a Police officer.'"

(L. R. No. 1290, dated 24th September 1883; *vide* G. R. No. 1254, dated 9th February 1884.)

4. The insertion in an ábkári license of a provision enabling the Collector to fine the licensee up to a fixed sum for any infringement, by him or by his servants, of the license or of the ábkári law and still leaving the licensee liable to be criminally prosecuted under the A'bkári Act if the Collector deems it expedient to institute such prosecution, is inconsistent with Section 56 of the Act, which directs that all offences against the Act (including breaches of licenses) shall be cognizable by a Magistrate. It offends also against the general principle of criminal law that no man shall be punished twice over for one and the same offence. Moreover, the Act does not require the sanction of the Collector to authorize prosecutions for offences against it, and such prosecutions might, therefore, be instituted in spite of the Collector's refusal to institute them. (L. R. No. 439, dated 24th March 1884; *vide* G. R. No. 3220, dated 21st April 1884.)

5. Sections 43 to 46 of the A'bkári Act render punishable every possible contravention of a license, and Section 56 directs that all offences against the Act shall be cognizable by a Magistrate. An order of Government sanctioning the insertion in a license of a clause empowering the Collector to punish contraventions of that license by fine would, therefore, be illegal, because Section 30 of the Act expressly directs that the orders of Government as to the form of and particulars to be contained in a license shall not be inconsistent with the Act. (L. R. No. 538, dated 15th April 1884; *vide* G. R. No 3644, dated 7th May 1884.)

6. It is doubtful whether the provisions of Section 43 (*a*) and (*b*) of the A'bkári Act can be enforced against common carriers, *e.g.*, Railway Companies, nor is it necessary or expedient that Railway servants should be made A'bkári officers, the persons who have already been invested with powers under Section 37 (including all Police officers) having full authority to seize liquor in possession of the Railway Company when the liquor is suspected to be liable to confiscation. The only course which the Railway Companies can legally adopt in the circumstances is to refuse to receive consignments of liquor known or suspected to be illicit, or to direct Railway servants to give the requisite intimation to the Railway Police in view to the seizure by them of such consignments under Section 37 of the A'bkári Act. (L. R. No. 7052, dated 31st August 1885; *vide* G. R. No. 7052, dated 31st idem.)

7. The infamous devices, by which in the last century Police agents (called on the Continent *agents provocateurs*) sometimes deliberately seduced men into committing crimes in order that they might gain rewards for denouncing or arresting them, have long since been finally condemned alike by morality and law. Customs and Excise cases differ from these in that an offence under the Revenue laws is far less shocking to the moral sense

than one against life or property. The temptation to it, therefore, involves a much lower degree of turpitude than an incitement to murder or burglary. It may under circumstances involve no turpitude at all any more than lying in wait for a suspected highwayman or keeping him amused until help arrives is a dishonourable betrayal of innocence. It is only by offering to buy that it can generally be discovered whether a suspected vendor is willing to sell and trying the inclination in this way involves no temptation as it is exactly what the vendor wants and invites in all cases wherein the device is successful.

But while this is so and while officers of the Customs and Excise are to be highly commended for displaying skill in their very necessary functions, this skill should never be allowed to degenerate into a deliberate endeavour to force or persuade or cajole a person really undesirous of breaking the law into a breach of it. To try an illicit inclination is a different thing from creating or inflaming it. The dividing line between the two classes of cases may not be quite easy to determine in actual examples, but the distinction of principle should always be borne in mind. The object is to keep lawless people within the law, not to seduce weak people to transgress it, and mere convictions so far from being a good in themselves are a great, though necessary evil.

In every case in which money has been paid after a supply of liquor or other contraband article it may fairly be presumed that the payment has been made for that along with the other articles, if any, supplied. Why should a customer be presented with liquor gratis? Even when the liquor was supplied after payment for the other articles and nominally supplied gratis it may still reasonably be inferred that the liquor was the real consideration given and received for the payment, if the price of the other articles was at all above the ordinary. The presence of spirituous liquors at all in a shop ostensibly kept for the sale of non-intoxicating drinks is a very suspicious circumstance because needless and incongruous. The supply of liquor to customers who pay money for other supplies in the shop can very rarely be deemed innocent. Such reasonings as these have been made the basis of many convictions under the Excise Laws in England and there is no reason to suppose that they will not be generally accepted as of equal force in India. Suspected illicit dealers in liquor or opium must be tried as the only effectual, test of their innocence. They must not be bullied or seduced into offences which they would otherwise not have thought of committing.

(G. R. No. 1491, dated 3rd March 1888.)

8. With a view to check the smuggling of country liquor from Goa into British territory, the Collectors of Salt Revenue and Customs should enjoin special vigilance on the part of the Frontier estab-

lishment, especially at Castle Rock, the Coast Guard establishment and the Customs establishment at all ports and landing places. The Collectors of Belgaum, Kánára and Ratnágiri, the Political Superintendent of Sávantvádi and the Superintendent, Southern Marátha Railway Police, should co-operate with the Customs Department in all possible ways for the suppression of the smuggling. (G. R. No. 1568, dated 28th February 1893.)

## XII.—INTOXICATING DRUGS.

1. Local Governments should endeavour, wherever it may be possible, to discourage the consumption of gánja and bháng by placing restrictions on their cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices. (G. I., F. D., No. 3773, dated 17th December 1873, and S. of S., No. 99, Rev., dated 20th October 1892; *vide* G. R., G. D., No. 140, dated 15th January 1874, and G. R. No. 1347, dated 17th February 1893.)

2. *Boná-fide* travellers entering the Bombay Presidency from foreign territory and possessing bháng and gánja in quantity not exceeding 10 tolas in each case shou'd be exempted from prosecution under Sections 9 and 43 of the A'bkári Act, 1878. (G. R., No. 3995, dated 4th June 1886.)

3. When a farmer of intoxicating drugs is allowed to sub-let a part of his farm, there is no legal necessity to issue a separate license to the subcontractor.

Section 16 of the A'bkári Act lays down that, except as otherwise provided, no intoxicating drug shall be sold without a license from the Collector. But in cases in which the Collector has under the farmer's license permitted the right of vend to be sub-let in whole or in part, it cannot be said that the drug sold by the sub-contractor is sold without a license. In such case it is sold in accordance with the terms of the license.

But though there is no legal necessity for a separate license to the sub-contractor, an additional clause is necessary so as to make it clear that the original license is liable to be recalled in case of breach of the conditions by him or his servants.

(L. R. No. 1310, dated 30th September 1887; *vide* G. R. No. 7144, dated 20th October 1887.)

4. The time for closing the shops for the sale of intoxicating drugs in Bombay should be fixed at 11 P.M. In the Mofussil, 9 P.M. is considered late enough, and the Collectors may at their discretion enter in the licenses any hour not later than 9 P.M. that they may think suitable for the requirements of their respective districts. (G. Rs. Nos. 6327, dated 2nd December 1880, and 5806, dated 18th August 1890.)

5. Gánja and bháng transported for use at the Government Medical Stores are under Section 11 proviso (2) of the Bombay A'bkári Act, V of 1878,

exempted from the transport duties to which they are liable under the rules issued under Section 27 of the Act. The Medical Storekeeper to Government, before bringing the gánja or bháng to Bombay, should inform the Collector of Land Revenue, Customs and Opium, Bombay, of the quantity to be brought, the place from which it was brought and the route to be taken in transit. The Collector should, on receipt of this information, issue a permit without charge, and this permit should eventually be returned to the Collector with a certificate from the Medical Storekeeper to Government, showing the quantity of gánja and bháng received at the Medical Stores under permit. (G. R. No. 7885, dated 26th October 1893.)

## XIII.—MISCELLANEOUS.

1. *A'bkári management of Native States.*—The Government of India have prescribed* certain formalities which are to be observed in the execution of "Treaties and formal agreements with Native States." The lease of the ábkári management of the Native State must be regarded as a "formal agreement," and it must accordingly be executed with all the formalities directed.

2. The Solicitor to Government should send direct to the officer executing on behalf of Government an agreement for leasing the ábkári management of a Native State, a copy of the agreement he proposes to engross, so that any changes in the *personnel* of the office or otherwise may be rectified at the last moment. (G. R. No. 3697, dated 21st May 1886.)

3. The sale-proceeds of property confiscated under the ábkári law in Native States the ábkári revenue of which has been leased to Government, should be credited to the States concerned, subject to the conditions that the confiscation in all such cases must be adjudged by the Collector of the district to which the Native territory concerned may for the time being be attached for ábkári management, that the Collector shall dispose of the

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* The Government of India attach much importance to the observance of the formalities which have been recognized as applicable to the execution of Treaties and formal agreements with Native States. The usual procedure, after the terms of the agreement have been settled by negotiation, is as follows:—The agreement is headed by its title and object, and the names of the contracting parties and their executing agents, if necessary, are recited. Then follow the articles as agreed upon. Duplicates are engrossed on parchment, either by the officer negotiating the Treaty, or in the Foreign Office, and after formal signature and execution by the contracting parties, both copies are transmitted for ratification. One copy is then sent back to the Political Agent for delivering to the State, and the other is sent for record among the archives of this office. The English version can alone be taken as the accepted text, and all agreements must be executed in English. It is also necessary to be precise as to the titles used by the Native Chief, which should only be those that are formally recognized by the British Government. (G. I., For. D., No. 921-I, dated 13th March 1884; *vide* G. R., P. D., No. 3097, dated 13th June 1884.)

confiscated property in accordance with the rules published at p. 467 of the *Bombay Government Gazette,* Part I, dated 3rd April 1879; and that the surplus of the sale-proceeds, if any, that may remain after payment of rewards and charges, shall be made over by the Collector to the State concerned. (G. R. No. 7698, dated 10th November 1887.)

4. *A'bkári receipts and charges of Cantonments.*—The ábkári receipts and charges of Military Cantonments should be treated as receipts and charges of the Civil Department. (G. R. No. 4315, dated 30th August 1872.)

5. *A'bkári year.*—The ábkári year in Bombay should be assimilated to that obtaining in the rest of the Presidency. (G. R. No. 5304, dated 8th October 1880).

6. The ábkári year in Aden should end on 31st July. (G. R. No. 4127, dated 31st May 1883.)

7. *Compensation for abolition of A'bkári rights.*—The summary settlement should be applied to the allowances* granted as compensation for the abolition of ábkári rights, but this order should be made applicable only to those cases in which the holders of rent-free estates have agreed to the payment of the quit-rent.

If the principles of the summary settlement are accepted by the holders of such allowances, they should be made applicable by reducing at once the amount of the allowances. A uniform rate of 5 annas should be applied throughout the Presidency to this class of allowance.

The former orders are to continue applicable to the cases of such holders as may refuse to accept the summary settlement.

(G. Rs. Nos. 4560, dated 19th October 1861, and 4594, dated 20th December 1862†).

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* For forms of sanads to the holders of allowances granted as compensation for abolition of ábkári rights, *vide* Government Resolution No. 4781, dated 21st August 1875.

† "In 1863 a case arose which was disposed of by Government Resolution No. 1683 of that year. Mr. Hart was then Revenue Commissioner. He had for some years been at the head of the Inám Commission and had thus had quite exceptional experience in construing grants. The Inám Commission was reasonably strict in scrutinizing the claims of alienees of revenue. Yet, with regard to the grant in the above-mentioned case, containing the expression used in the Peishwa's confirming grant in the present case, Mr. Hart recommended and Government decided that *kul-bab kul-kánu* conferred a title to ábkári revenue 'of right and not of grace'. Mr. Hart stated that he was not aware of the existence of any sanads at all in which the 'right to ábkári revenue would be found to be distinctively alienated (along) with the rest of the village.' *Kul-bab kul-kanu,* where supported by actual possession and enjoyment, he considered sufficient to embrace the right to ábkári revenue. This view, fully adopted by Government as a ground on which an application for compensation might be based, appears equally applicable in Native States, regard being had to the fact that the grants were made by the same class of rulers under similar circumstances.". (Extract from para. 2 of G. R., P. D., No. 8051, dated 23rd December 1890.)

8. Holders of estates which have already been formally adjudicated to be continued hereditary should be admitted to the benefits of the ábkári settlement, provided that they consent to the conditions proposed, one of which as regards the districts hitherto under Act XI of 1852 is the payment of a quit-rent.

The payment of nazrána will be optional and will depend on whether the holders desire to secure the privilege of transferring their right to the allowances in question.

(G. R. No. 601, dated 25th February 1863.)

9. The compensation granted by Government for ábkári rights is not watan property, *i. e.*, property held or acquired for the performance of the duty appertaining to any hereditary office; and Bombay Act III of 1874 has no applicability to it. Section 11 of Act XXIII of 1871 applies only to pensions granted on grounds personal to the recipient and, therefore, it too does not apply to compensation for ábkári rights. (L. R. No. 454, dated 4th August 1875; *vide* G. R. No. 4993, dated 31st idem.)

10. *Compensation to Bombay Municipality.*—The annual payment to the Municipality of Bombay on account of ábkári compensation should be made by the Accountant General in advance on April 1st for the whole year from April 1st to March 31st following. (G. R. No. 3224, dated 21st April 1884.)

11. *Fines and confiscations.*—Proceeds of fines and confiscations should be credited to *Law and Justice*—

(1) when imposed by and realized by Judicial officers, and,

(2) if there should be such cases, when imposed by Revenue and realized by Judicial officers;

and to *Excise*—

(1) When imposed and realized by Revenue officers,

(2) when imposed by Judicial and realized by Revenue Officers.

(G. I., F. & C., No. 1446, dated 30th June 1880; *vide* G. R. No. 3756, dated 20th July 1880.)

12. *Liquor conveyed from one portion of Nagar Haveli to another.*—The Police at the village of Lavacha should not interfere with liquor seized as illicit by Portuguese officers and being conveyed in their charge from one detached portion of Nagar Haveli to another *en route* to the Court which is to adjudicate on it. (G. R. No. 8432, dated 27th October 1892.)

13. *Periods for A'bkári farms.*—It is not desirable that periods for which ábkári farms are granted should all expire on the same date. It is preferable to continue the system as now existing under which some farms are given out in one and some in

another year. (G. Rs. Nos. 4976, dated 11th July 1889, and 3800, dated 2nd June 1890.)

14. *Receipt of A'bkári Revenues by the Mahálkari of Guhágar.*—In modification of the orders contained in Government Resolution No. 4270, dated 7th December 1867, under which the Mahálkari of Guhágar Petha in the Ratnágiri District is specially authorized to receive revenue instalments only on fixed instalment days, he is allowed to receive all the ábkári revenues whenever they are paid. (G. R. No. 5896, dated 20th August 1890.)

15. *Sankheda Mewás.*—For the purposes of entry No. 24 Appendix 26, Civil Service Regulations, the Sankheda Mewás should be considered as a district consisting of more than two tálukas. (G. R. No. 7155, dated 27th October 8818.)

16. *Special permits for possession of liquor in Bombay.*—The Collector of Bombay may issue at his discretion special permits to persons of known respectability, authorizing them to possess during their life-time such quantities of licit country liquor as they may require for private consumption. (G. R. No. 928, dated 21st February 1879.)

17. *Spirits of wine.*—Spirits of wine are required for many purposes in arts and manufactures, and it is absolutely necessary that they should be readily procurable. For the present, however, only the Collectors of Bombay and Poona and the Collector of Salt Revenue (for Uran) should be authorized to issue special licenses to distillers to distil spirits up to any strength on payment of duty laid down in the Indian Tariff Act. (G. Rs. Nos. 112, dated 18th January 1879, and 764, dated 12th February 1879.)

18. *Tenders.*—The practice of the A'bkári Department of calling for fresh tenders for ábkári farms without cancellation of the tenders received at the first invitation should be amended. When fresh tenders are called for, those already made should be formally rejected. (G. R. No. 5497, dated 2nd August 1886.)

19. *Transhipment of liquor from Diu.*—Country liquor exported from Diu for transmission to Lisbon should be allowed to be transhipped at Bombay. (G. R. No. 3175, dated 19th May 1888.)

20. *Translations of Notifications.*—The Oriental Translator to Government should translate the notifications that may be issued from time to time under the A'bkári Act into Maráthi, Gujaráti and Kánarese, and forward the translations to the Superintendent, Government Central Press, to be printed. Copies of the translations should be supplied to the officers concerned in accordance with their requirements, which should be communicated direct to the Superintendent of the Press. (G. R. No. 8113, dated 13th October 1892.)

## BHILS AND BHIL AGENCY.

1. Distraint is not to be had recourse to in the Bhil Agencies except with the cognizance of the Bhil Agent,* who can, if he thinks proper, represent to the Collector the advisability of staying proceedings, and of either granting remissions or allowing further time. (G. R. No. 47, dated 7th January 1874.)

2. It is not desirable to enforce revenue demands in a year of draught by harsh measures, but it is necessary to teach the Bhils to fulfil their engagements, and accordingly remissions should only be granted but sparingly, and every effort should be made in a good year to recover the arrears of a bad one. (G. R. No. 8776, dated 19th November 1889.)

3. A sum of money should be placed yearly in the hands of the Western Bhil Agent for supplying such Bhils as are willing to settle down quietly with bullocks wherewith to plough and grain to sow, on the understanding that the crops are to be considered the property of Government for the purpose of recovering the expenditure incurred, at the rate of one-third the outturn, the remainder being at the disposal of the cultivators themselves, a light plough assessment being paid by the latter in token of their ownership of the land. The cattle should also be branded and considered the property of Government until the advance is repaid.

The system of supplying the Bhils with bullocks in lieu of giving them cash wherewith to purchase them has the entire approval of Government. It is most advisable that these simple people should have as small a command as possible over the disposal of ready money. (G. Rs. Nos. 47, dated 7th January 1874, and 2291, dated 7th May 1874.)

4. The case of Bhils is different from that of other cultivators who may require advances, and loans may be granted to them without interest or security. (G. R. No. 1750, dated 17th March 1877.)

5. Very large sums should not be advanced unless there is a fair prospect of recovering them, but it is not expedient to fix any maximum limit. (G. R. No. 3173, dated 20th April 1885.)

6. No hard and fast rule can be laid down that fresh grants of takávi should not be made to those Bhils who had already once received it and paid it off, and that such loans should not be advanced to those who had for years past cultivated land without receiving assistance from Government. But the proper course for the Bhil Agent to follow is to discourage improvidence and encourge thrift and self-reliance among the Bhils.

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* Whenever it is possible, an Assistant Superintendent of Police will be stationed in Khándesh, and when such officer has passed his examinations, and is otherwise qualified, the duties of Western Bhil Agent should be perfomed by him. (G. R., P. D. No. 2455, dated 18th April 1890.)

The Bhil Agent should exercise great care and discretion in rejecting applications for fresh takávi advances from the old Bhil cultivators under the Agency. (G. Rs. Nos. 8958, dated 15th December 1890, and 574, dated 26th January 1892.)

**7.** The Collector of Khándesh is given discretionary power to exempt, as a special privilege, Bhils from assessment on account of the cultivation of alluvial lands. (G. R. No. 3473, dated 5th May 1883.)

**8.** The Collector of Khándesh may grant land to the Bhils under the Western Bhil Agency either rent-free for a term or at a reduced rate of assessment, a quarterly statement of such grants giving full particulars as to the area of land granted in each instance, its assessment, and the duration of the grant, together with the reasons for the grant; being submitted to the Commissioner. (G. R. No. 5262, dated 1st July 1884.)

**9.** The lands granted to the Bhils of the Khándesh District on leases at a reduced rate of assessment to keep them from crime should be continued to the lessees or their heirs so long as they cultivate the lands. (G. R. No. 1655, dated 11th March 1882.)

**10.** In 1868 the Collector of Khándesh issued a circular directing the insertion of a clause in the kabuláyats to be thereafter taken from the Bhils to the effect that a Bhil, to whom land was given free of charge for occupancy right for the purpose of cultivation, should, if he did not desire to retain the land, resign it to Government and should not transfer it to any other person. The acts of the Collector and his subordinates in taking such kabuláyats with effect from the date of the issue of the rules under the Land Revenue Code, are ratified. In future the form of kabuláyat sanctioned in Government Resolution No. 6210, dated 22nd August 1883, should be used in cases where Bhils are allowed to take up land without payment for occupancy right under the existing practice. (G. R. No. 7928, dated 26th October 1883.)

**11.** The Bhils, to whom Government have granted lands for cultivation in the Khándesh District free of occupancy price, are not entitled to the balance of the sale-proceeds of lands put to sale for the recovery of Government revenue, after the Government demands are satisfied. (G. R. No. 6806, dated 6th October 1887.)

**12.** The annual report on the working of the Western Bhil Agency in the Khándesh Collectorate should be forwarded to the Foreign Department of the Government of India and not to the Revenue and Agriculture Departments. (G. I., R. & A., No. 391-R-123-5, dated 8th August 1887.)

**13.** In the annual report on the working of the Western Bhil Agency, Khándesh, the area of land given rent-free to the Bhils should be shown. (G. R. No. 485, dated 21st January 1886.)

14. The Bhil Agent is authorized to employ a pleader to represent the defendant, when a Bhil is sued in the Civil Court, whenever it appears to him to be desirable that such a course should be followed. Under these circumstances His Excellency the Governor in Council trusts that the High Court will issue orders * to the Subordinate Judges in Khándesh to inform the Bhil Agent when suits against Bhils are filed in their Courts. On the receipt of such information the Agent will in each case decide whether he should employ a pleader to defend the suit on behalf of the Bhil sued. (G. R. No. 6063, dated 24th September 1882.)

15. The provisions of the foregoing Resolution are extended so as to include cases in which Bhils are plaintiffs. The preliminary expense involved by the institution of the suit in the way of stamped paper can be met from the sum allowed to the office of the Bhil Agent as permanent advance, and, in case of the Bhil winning his suit, the money may be possibly recovered as damages from the party sued. (G. R. No. 7253, dated 13th September 1892.)

16. The Subordinate Judges in the Khándesh District should, whenever a decree is passed against a Bhil known to be such, send notice thereof to the Bhil Agent. (Letter from the Registrar, High Court, Appellate Side, No. 1323, dated 25th August 1887, to the District Judge, Khándesh; *vide* G. R. No. 6503, dated 27th September 1887.)

17. The work of Bhil Agent should, as far as possible, be concentrated in purely Bhil villages and with this view separate colonies of Bhils should be established, wherever tracts of waste land are available for the purpose in the western tálukas of Khándesh. (G. R. No. 8776, dated 19th November 1889.)

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* The orders were issued by the High Court in the following letter from the Registrar of the Court, Appellate Side, to the District Judge, Khándesh, No. 1265, dated 20th September 1882:—

"At the request of Government the High Court desires that you will request the Subordinate Judges in your District, whenever a suit is filed against a Bhil, to send a copy of the plaint to the Bhil Agent, in order that that officer may assist the defendant to retain a pleader if he thinks fit to do so. Postage will be paid by service stamps."

(G. R. No. 6869, dated 3rd October 1882.)

# CASH ALLOWANCES.

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## I.—Pensions.

1. Section 5 of Regulation II of 1815 declares that all pensions granted to fakirs or other religious persons for the purpose of lighting or repairing mausoleums or mosques and for the performance of religious ceremonies, shall be continued, but that pensions of this description cannot be considered as of a personal nature.

Under Section 16 of this Regulation, a Collector was authorized to adjudicate on claims less than Rs. 100 in amount.

If, while the Regulation was in force, a Collector decided a pension to be continuable under the Section 5 above quoted, Government must recognize that decision as conferring on the pension a right to treatment under the Rules for Permanent Institutions, and not under "the rules now in force" which would dispose of many as personal allowances.

This seems beyond question, but if the Collector to the extent of his authority classed a claim under Section 5 and decided on its continuance, Government would be bound to recognize the allowance permanently, for the personal character of the pension is specifically negatived in Section 5; and Section 15 seems to be merely a provision to prevent the orders of Government being questioned in a Civil Court. The Regulation could not have intended to lay down in one section that a certain class of allowances should be divested of all personal character, and in another of the same Regulation that such pensions were liable to resumption on the death of the incumbents.

(G. R. No. 1414, dated 17th April 1860.)

2. All new entries of the names of claimants to cash allowances should be made by the order of the Assistant or Deputy Collector, on whom will rest the responsibility that no new names are entered otherwise than in accordance with the decisions of competent authority. (G. R., F. D., No. 595, dated 20th May 1867.)

3. In all applications for the grant of pensions to the members and dependants of Sind jághírdárs, whose jághírs have lapsed to Government, information regarding the value of the lapsed jághírs should invariably be supplied. (G. I., F. D., No. 675, dated 31st January 1878; *vide* G. R. No. 829, dated 15th February 1878.)

4. Under the provisions of Sections 5 and 6 of the Pensions Act, 1871, His Excellency the Right Honourable the Governor in Council is pleased to authorize the Deputy and Assistant Collectors of Salt Revenue in charge of Ranges to hear and dispose of claims and grant certificates empowering a Civil Court to take cognizance of claims relating to grants of money payable on the part of Government in the Salt and Continental Customs Revenue Department, and under the provisions of Section 84 of the Bombay Hereditary Offices Act, 1874, His Excellency the Right Honourable the Governor in Council is pleased to confer on the Collector of Salt

Revenue all such of the powers and duties of a Revenue Commissioner and on the aforesaid officers all such of the powers and duties of a Collector under that Act as are necessary for the lawful control of and are applicable to hereditary officers connected with the said Department. (G. N. No. 4247, dated 22nd July 1881.)

5. The following rules framed by the Collector of Salt Revenue with reference to the above notification have the approval of Government.

*I.—Under Section 5.*

Disposal of claims preferred under Section 5.

1. Claims preferred to a Deputy or Assistant Collector of Salt Revenue under Section 5 of the Pensions Act, 1871, may be either:

(*a*) against Government only, or

(*b*) against Government and one or more private parties jointly, or

(*c*) against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Deputy or Assistant Collector of Salt Revenue; but whenever any important legal question is involved which those officers may not feel themselves competent satisfactorily to deal with, the Deputy or Assistant Collector of Salt Revenue may, with the previous sanction of the Collector of Salt Revenue, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Deputy or Assistant Collector of Salt Revenue if the question at issue between the parties is not of a complicated or difficult nature, but if the claimant applies for a certificate under Section 6 of the Pensions Act, 1871, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which if awarded could only be enforced by a Civil Court, the Deputy or Assistant Collector of Salt Revenue may issue a certificate under the said Section 6 authorizing the Civil Court to try the case: provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

Previous sanction of Collector of Salt Revenue when necessary to final order of disposal.

2. Except in the cases provided for in the last paragraph of Rule 4, no claim, by which the liability of Government to pay any pension or grant is affected directly or indirectly, shall be disposed of by the Deputy or an Assistant Collector of Salt Revenue without first obtaining the sanction of the Collector of Salt Revenue to the order which he proposes to pass.

Reference of claims for enquiry to subordinate officers.

3. Any claim preferred to the Deputy or an Assistant Collector of Salt Revenue under Section 5 of the Pensions Act, 1871, may

be referred by him for enquiry to any officer subordinate to him; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Collector of Salt Revenue by the Deputy or Assistant Collector of Salt Revenue himself.

Law, &c., to be observed in disposal of claims.

4. Claims relating to pensions or grants are to be disposed of in accordance with

(*a*) the law, if any, for the time being in force, applicable to such claims;

(*b*) the terms and conditions of the sanad or other document, if any, under which such pensions or grants are enjoyed;

(*c*) the rules or orders of Government for the time being in force if applicable to such claims.

But, if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Deputy or Assistant Collector of Salt Revenue will merely record the fact of such previous decision, and dispose of the claim accordingly.

*II.—Under Section 14.*

Reference to Civil Court under Section 6 of the Act.

5. Reference to the Civil Court, under Section 6 of the Act, of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant, shall be made in accordance with Rule 1 by the Deputy or Assistant Collector of Salt Revenue granting to such person a certificate in the following form authorizing the Civil Court to try the case set forth in such person's claim:—

*Form of Certificate.*

Whereas *A. B.* of is desirous of preferring a claim against C. D. of to establish his right to

(Here state clearly the nature of the claim).

This is to certify that I, *E. F.*, Deputy/Assistant Collector of Salt Revenue, in charge Range, do hereby allow under Section 6 of the Pensions Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Deputy/Assistant Collector of Salt Revenue.

*Dated at this day of 18* .

Official
Seal.

(G. R. No. 4247, dated 22nd July 1881.)

6. In exercise of the powers conferred on him by Sections 5, 8 and 14 of the Pensions Act XXIII, 1871, the Commissioner in Sind has, with the approval of Government, framed the following rules* in supersession of the rules and published at pages

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* These rules are an adaptation of the rules under the Pensions Act, 1871, made by the Commissioners, Northern, Southern and Central divisions with the approval of Government and publish-

929-930 of the *Bombay Government Gazette* in notification dated 7th November 1873, and of all other rules and orders on the same subject hitherto in force in any part of the Province of Sind :—

*I.—Under Section 5.*

Disposal of claims concerning service pensions.

1. Claims relating to pensions or gratuities on account of service, whether in the civil, military, naval, or any other department of the administration, are to be inquired into and disposed of in such manner as may be directed in the Civil Pension Code, or in any rules or orders for the time being in force applicable to such pensions respectively.

Extent of applicability of rest of these Rules.

2. Nothing in the rest of these Rules applies to any pension, gratuity or cash payment to which Rule 1 applies.

Disposal of claims preferred under Section 5.

3. Claims preferred to a Collector under Section 5 of the Act may be either—

(*a*) against Government only, or

(*b*) against Government and one or more private parties jointly, or

(*c*) against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Collector ; but whenever any important legal question is involved which the Revenue Officers concerned may not feel themselves competent satisfactorily to deal with, the Collector may, with the previous sanction of the Commissioner in Sind, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Collector if the question at issue between the parties is not of a complicated or difficult nature; but if the claimant applies for a certificate under Section 6 of the Act, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which if awarded could only be enforced by a Civil Court, the Collector may issue a certificate under the said Section 6 authorizing the Civil Court to try the case. Provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

Previous sanction of Commissioner in Sind when necessary to final order of disposal.

4. Except in the case provided for in the last paragraph of Rule 6, no claim by which the liability of Government to pay any pension or grant is affected directly or indirectly shall be disposed of by a Collector without first obtaining the sanction of the Commissioner in Sind.

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ed under Government Notification No. 6849, dated 23rd December 1879 (*vide* Compilation of General Rules, Part IX).

Reference of claims for inquiry to subordinate officers.

5. Any claim preferred to a Collector under Section 5 of the Act may be referred by him for inquiry to any Assistant or Deputy Collector or other officer subordinate to him, and every Assistant or Deputy Collector in charge of tálukas may receive claims on behalf of the Collector and forward the same with his opinion after inquiry to the Collector; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Commissioner in Sind by the Collector himself.

Law, &c., to be observed in disposal of claims.

6. Claims relating to pensions or grants are to be disposed of in accordance with—

(*a*) The law, if any, for the time being in force applicable to such claims.

(*b*) The terms and conditions of the "sanad" or other document, if any, under which such pensions or grants are enjoyed.

(*c*) The rules or orders of Government for the time being in force if applicable to such claims.

But if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Collector will merely record the fact of such previous decision, and dispose of the claim accordingly.

### *II.—Under Section 8.*

Payments to be for the year commencing 1st May, but may be made in instalments.

7. All payments of pensions or grants are usually to be made in one lump sum for the year commencing on the 1st May and ending 30th April, but applications for their payment by monthly or quarterly instalments may be considered and disposed of by the Collectors, subject to the sanction of the Commissioner in Sind.

Payments of arrears.

8. Pensions and grants, for the payment of which application is duly made at the proper period, will be paid in full, except in the case of payment being suspended, pending the orders of a Civil Court or pending inquiries by Government or by any officer of Government. But if, owing to non-application or other neglect on the part of the claimants, such payments fall into arrears, the pensions or grants will be paid as follows:—

For the current year, in full.

First year's arrears, in full.

| | | | |
|---|---|---|---|
| Second do, | subject to a deduction of | 10 | per cent. |
| Third do., | do. | 20 | do. |
| Fourth do., | do. | 30 | do. |
| Fifth do., | do. | 40 | do. |

(The current year means the year within which payment is properly due under Rule 13.)

Payment of arrears due to deceased persons.

9. Subject to the provisions of Rule 8, Collectors may authorize the payment of arrears due to a deceased person after such investigation as shall satisfy them—

(*a*) of the actual date of such person's death, and

(*b*) that the applicant is entitled as such person's legal heir, or otherwise, to receive payment.

Pension or allowance not drawn for six years to lapse.

10. Any pension or grant for payment of which no application is duly made for more than six years, is to be struck off the books, and all arrears forfeited.

But in certain cases may be re-admitted.

But if the pension or grant is held under a permanent or hereditary title, it may be re-admitted without payment of arrears if a claim thereto is duly preferred under Section 5 of the Act within twelve years from the date of the last payment.

Date of applications for arrears to be noted.

11. The date on which application for payment was made must be noted by the disbursing officer on all bills for arrears.

### *III.—Under Section 14.*

Place of payment of pensions and grants.

12. Pensions or grants will be paid at the following places, namely :—

(1) If payable on behalf of a religious institution, at the treasury of the district or táluka in which such institution is situated.

(2) If payable on behalf of a religious institution in foreign territory, at the nearest Government treasury.

(3) If the pension or grant is personal, at the treasury most convenient to the recipient.

Orders for permitting transfers of payment under the above clause (3) will be made by the Collectors if the transfer sought is from one treasury to another within the same Collectorate, by the Commissioner in Sind if the transfer sought is from a treasury in one Collectorate to a treasury in another Collectorate within the same division, and by Government in any other case.

Times of payment.

13. All pensions and grants shall be deemed to be due on the 1st May next after the completion of the year in respect of which they are payable, but shall ordinarily be payable only in the months respectively fixed, or hereafter to be fixed, by or under the orders of Government for payment of pensions and grants of the various descriptions. But when payment in monthly or quarterly instalments has been directed by the Collector under Rule 7, payments will be made in accordance with such direction.

Persons to whom payments are to be made.

14. Pensions and grants will be paid only to those persons whose names have been authorizedly entered in the records as the payees thereof, or to their duly empowered attorneys or mukhtyárs, or, if they are minors, to their administrators.

Life certificates when necessary.

Except as is otherwise provided in Rule 22, payments will be made to an attorney, mukhtyár or administrator only, on his satisfying the disbursing officer by the production of a certificate, signed by a Magistrate or by some other well-known person of respectability, that the payee was living on the last day of the year or other period for which the pension or grant is due.

Payee in case of alienable pensions or grants.

15. In the case of pensions or grants which Government recognize as alienable, the name of the lawful holder for the time being shall, subject to the provisions of Rules 16 and 17, be entered in the records as payee.

Life certificate of original grantee or of his descendants when necessary.

But if any such pension or grant is continuable by Government only so long as the original grantee and certain of his descendants shall be in existence, and the payee has obtained a transfer of the same by sale, gift, mortgage, or the like, such payee must produce at the time of each payment a certificate from the mukhtyarkar of the táluka or mahál in which the original grantee or his descendants reside, or, if their residence be in foreign territory, of some British officer resident in the said territory, that such grantee or his said descendants (who should invariably be named) on whose behalf payment is claimed was or were alive on the last day of the year or other period for which such payment is due.

Mutation of payees' names.

16. Applications for mutation of payees' names in the records shall be received and disposed of by the Collectors.

In the case of alienation and

In the case of a transfer of any pension or grant which Government recognize as alienable, such mutation may be made on obtaining the consent in writing of the existing payee without further inquiry.

in case of death of former payee.

In the case of the death of a payee, the Collector may require the production by the applicant of a certificate of heirship and of such other evidence as he deems fit.

When application for mutation of names may be treated as a claim under Section 5 of the Act.

But whenever there is any dispute between conflicting parties, and whenever the Collector doubts whether the pension or grant is any longer continuable, the application shall be regarded by him as a claim under Section 5 of the Act, and shall be dealt with accordingly.

Mutation of names consequent upon decision of claims under Section 5 of the Act.

Any mutation of names rendered necessary by the decision in any claim under Section 5 of the Act (including applications of the nature specified in the last preceding para. of this Rule) may be made by the Collector without further investigation.

Whose name may be entered as payee.

17. As a rule, the name of one person only will be entered as payee of each separate entire pension or grant.

In the case of joint transferees; and

In the case of two or more joint transferees of a pension or grant which Government recognize as alienable, they must elect which one's name shall be so entered, and in the event of their failing so to do within such period as shall be fixed by the Collector, the Collector shall enter the name of such one of them as he deems fit.

in the case of joint-heirs.

In the case of joint-heirs, the Collector will determine who is the eldest male representative of the senior surviving branch of the original grantee's or of the transferee's family, or, in the absence of male heirs, who is the senior heiress, and enter his or her name as payee: Provided at the request of the person thus entitled to be entered as payee, the name of any other member of the family may be substituted by the Collector for that of the said person during such person's life-time.

Joint payees and separate recognition of sharers.

18. If any pension or grant has been hitherto entered in the records in the joint names of two or more persons, or, if any division of a pension or grant has been recognised, and shares entered separately in the names of the respective co-sharers, such entries may hereafter be continued; but no such new entries shall be made in the records except with the previous sanction of the Commissioner in Sind, which shall be given only under very special circumstances.

But Collectors may, on written application, sanction sub-divisions of pensions or grants by disbursing officers at the time of payment by special written order in each case.

Payments to joint payees when their joint receipt is not obtainable.

19. Whenever, in consequence of disagreements amongst joint payees or for any other reason, their joint receipt shall not be obtainable for any payment already due, the Collector may authorize such payment to be made to any one or more of such joint payees who are willing to pass a receipt.

Payees responsible for proper distribution of pension or grant to sharers.

20. The persons recorded as the payees of pensions or grants, and the persons to whom any payment may be made under the last preceding Rule, are not necessarily entitled to appropriate the whole of such pensions, grants or payment to themselves, but are responsible for distributing the same to all co-sharers or sub-sharers in the proportions to which they are respectively entitled.

Preparation of descriptive rolls.

21. Except, as is otherwise provided in Rule 22, a descriptive roll in the form of Appendix A shall be kept by the disbursing officer of every payee entitled to receive payment of a pension or grant from him. A copy of such roll under the disbursing officer's signature shall be furnished to the payee for production by him at the time of each payment, which shall be noted therein in the manner shown in the form.

Inquiries into identity of claimants.

The person applying for payment must be identified by comparison with the particulars given in the descriptive roll, and the disbursing officer should take every precaution against fraudulent personation. When the payee can write, his signature should, at the time of payment, be compared with that in the descriptive roll in the disbursing officer's possession.

Descriptive rolls and life-certificates may be dispensed with in certain cases.

22. Descriptive rolls and life-certificates may be dispensed with in the case of natives of rank and pardah-posh ladies; but the disbursing officer will not on that account be exempt from the general responsibility which necessarily attaches to all payments.

Descriptive rolls will not be necessary in the case of pensions or grants on account of native religious or charitable institutions which are paid to "Panches" or committees or other representatives of these institutions, nor in the case of payees of allowances which have been declared to be continued hereditarily.

Printed lists to be kept of sanctioned pensions and grants.

23. The Commissioner in Sind will prepare under his signature lists, in English and in the vernacular, of all pensions and grants in each Collectorate in the Province of Sind, and furnish printed copies thereof to the mukhtyárkars, the Collectors, their Assistants and Deputies, the Accountant General and to Government.

Quarterly Correction Statements to be submitted to the Commissioner in Sind.

24. A quarterly statement of all proposed alterations in or additions to the said lists in consequence of decisions or orders passed during the preceding 3 months affecting the same, shall be submitted by each Collector on the 1st January, 1st April, 1st July and 1st October to the Commissioner in Sind who after scrutiny will countersign the same and direct that the lists in his own office and in the various offices in the Collectorate shall be corrected accordingly. A copy of the statement so countersigned shall also be sent to the Accountant General, who shall correct his lists in accordance therewith.

No pension or grant shall be entered in, or struck out from, the accounts or the said lists, except with the previous sanction of the Commissioner.

Accounts to be kept by disbursing officers.

25. Disbursing officers will, on the 1st of May of each year, or as soon after as possible, prepare a ledger (khátewahi) agreeably to the Táluka Form* No. 21 contained in Hope's Manual of Accounts, and will keep a book in the Táluka Form No. 12 contained in that Manual, and will be held responsible for the correctness of the entries in the ledger and book and for their being properly filled in from time to time.

Issue of "sanads" to payees of pensions and grants.

26. "Sanads" in the name of the Secretary of State for India in Council will be executed by the Collectors as authorized in the Government of India's Resolution No. 684, dated 31st May 1878, Home Department (*vide* Government Resolution No. 3518, dated 14th June 1878, Judicial Department), in favour of the payee or payees for the time being of every pension or grant in respect of which the issue of such "sanads" has been or may hereafter be sanctioned by Government. Such "sanads" will be issued once for all, and "sanads" already issued by the Commissioner in Sind or by Collectors, or by any other officer authorized by Government in this behalf, shall be deemed to have been issued under this Rule.

The terms and conditions to be inserted in these "sanads" will be such as Government may from time to time authorize, or as may already have been so authorized.

Registers of "sanads" to be kept.

27. Registers of these sanads will be kept by each Collector, and a general register by the Commissioner in Sind.

Which shall be open to inspection, &c.

The said registers shall be open to public inspection during office hours, and extracts from the same shall be obtainable, subject to the same rules and to the payment of the same fees as apply to the case of registers of the documents mentioned in clause (*d*), Section 90 of the Indian Registration Act, 1877.

Reference to Civil Court under Section 6 of the Act.

28. Reference to the Civil Court under Section 6 of the Act of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant, shall be made in accordance with Rule 3 by the Collectors, granting to such person a certificate in the form of Appendix B authorizing the Civil Court to try the case set forth in such person's claim.

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* No. 23 in the revised edition.

## APPENDIX A—(See Rule 21.)

*Form of Description Roll.*

| Running Number. | Number in the Alienation List or Khatáwahi. | Name. | Caste or Sect. | Residence. | Personal identification. | Height. | Age at the date of preparing the Roll. | Monthly, Quarterly, Half-yearly, or Yearly, Amount. | How long continuable. | Signature of the party whose Descriptive Roll is prepared. | Signature of Witnesses of identification. | Signature of the Officer before whom the Descriptive Roll is taken. | Date of preparing the Roll. | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

### PAYMENTS.

| When paid. | For what period. | Amount | To whom paid. | Signature of the Disbursing Officer. | When paid. | For what period. | Amount. | To whom paid. | Signature of the Disbursing Officer. | When paid. | For what period. | Amount. | To whom paid. | Signature of the Disbursing Officer. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

## APPENDIX B.—(See Rule 28).

*Form of Certificate.*

Whereas *A.B.* of is desirous of preferring a claim against *C. D.* of to establish his right to (*here state clearly the nature of the claim*)

This is to certify that I, *E. F.*, Collector of , do hereby allow, under Section 6 of the Pensions Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Collector.

Dated at
this day of 18 .

Seal of the Collector.

(Notification by the Commissioner in Sind, No. 5753, dated 14th December 1881; *vide* G. R. No. 7171, dated 28th November 1881.)

7. Sharers of sub-divisions of a pension or grant are not joint payees. Rule 19 contemplates two sorts of payees, those persons to whom the whole of a pension or grant is payable jointly and not in shares. These persons can together, that is, jointly, receive payment in a lump sum. Rule 19 also contemplates persons to whom a pension or grant is

payable separately in distinct individual shares, and therefore not jointly in a lump sum. The rule provides that if these shares have been recognized and the shares registered separately in the names of the representative co-sharers, these entries shall hold good. Further, the Collector has power to direct the disbursing officer to sub-divide a pension or grant at the time of payment.

Rule 20 applies only to the first sort of payees and not to co-sharers, whether those who are registered sharers or those who have special permission in writing from the Collector. This rule provides that the lump sum, otherwise payable to two or more persons jointly, may, under certain circumstances, be paid to one or more only of such joint payees.

Rule 21 following provides that the recorded joint payees to whom the lump sum has been paid or those of such joint payees to whom under the last preceding rule the lump sum has been paid, shall be responsible for the proper distribution of the said lump sum.

One or more of several joint payees having an interest in the entire pension or grant may obviously be allowed to receive payment on behalf of the others; but when the shares are separately registered, why should one or more sharers be allowed to take the shares of the others in which they have no concern or interest.

Rule 19 provides that the Collector may allow the disbursing officer to make the sub-division. It follows the disbursing officer must pay each sharer his own share separately according to the sub-division.

(L. R. No. 539, dated 2nd April 1881; *vide* G. R. No. 2699, dated 14th May 1881.)

**8.** It is not seen what objection there can be to the payment of a sub-share under the Collector's special written order being made to the applicant and entered in his name whether the registered payee appears or not 'at the time of payment.' There is nothing in Rule 19 which prohibits such payment and entry. The words 'no such new entries shall be made in the record' in the first paragraph of the rule refer to entries 'which may hereafter be continued,' that is to say, permanent or continuous entries, and these, of course, require the sanction of the Commissioner. But a single payment, to be made once, under a special order, at the time of a particular payment, can, on the authority of that order, be entered by the disbursing officer against the name of the applicant.

Rule 15 requires the payment of pensions or grants to be made only to those persons whose names have been authorizedly entered in the records as the payees thereof. The Collector's written special order sanctioning a sub-division should expressly authorize for that one occasion the entry of the name of the payee of the sub-share and the consequent payment to him.

(L. R. No. 718, dated 20th June 1881; *vide* G. R. No. 3843, dated 2nd July 1881.)

**9.** Section 8 of Act XXIII of 1871 (Pensions Act), provides that all pensions or grants by Government of money or land revenue shall be paid in accordance with the rules prescribed by the Chief Controlling Revenue Authority. The rules which have been prescribed relate to the payment of pensions and grants which are made in cash by the Collector or the Deputy Collector or other authorized disbursing officer. These rules are not applicable to the payment of dues collected by village officers and payable to the superior holder of an alienated village, and which the superior holder may with the Collector's consent recover direct from the inferior holders in default of payment by the village officers. (L. R. No. 469, dated 20th April 1882; *vide* G. R. No. 2758, dated 27th idem.)

**10.** The rules framed under the provisions of the Pensions Act regarding the payment of pensions and grants, should be considered as strictly applicable to registered pensions and grants, the subdivision of which Government consider it desirable should neither be countenanced nor given effect to, beyond giving the Collector a discretionary power to allow disbursing officers to make sub-division at the time of payment.

The particular rule which authorizes the Collector to exercise this discretion should not be applied to doubtful cases, or to sharers whose claims are resisted and denied by the registered holders of the pension or grant.

The Act and the rules made thereunder contain ample provision for the disposal of claims relating to any pension or grant. (L. R. No. 490, dated 27th April 1882; *vide* G. R. No. 3331, dated 20th May 1882.)

**11.** Rule 11 of the rules made under the Pensions Act, 1871, is not applicable to the case of minors, and payment of arrears should be authorized under Rule 10, notwithstanding no application for payment has been made for more than six years: provided the Collector is satisfied that the minor, on whose behalf the application is made, is the legal heir of the deceased person to whom the arrears are due.

2. Section 6 of the Limitation Act, 1877, provides that nothing contained in that Act shall affect or alter the *period specially prescribed* by any special or local law; but this provision does not bar the exemption in favour of minors which is provided in the next following section, and which is applicable to all cases of applications made under any general, special or local law for which a period of limitation is prescribed either by the Limitation Act or by the law itself.

(L. R. No. 1268, dated 23rd September 1882; *vide* G. R. No. 7165, dated 13th October 1882.)

**12.** A cash allowance payable to two persons, A and B, was disbursed to them in alternate years, so that if A received payment of the whole allowance during 1882, the other became entitled to receive it during 1883, and so on. A not having presented himself before the Mámlatdár to demand the money payable when his turns came, it remained unpaid for over six years. The other co-sharer B had, however, received payment of the allowance during the years in which it was payable to him according to the arrangement mentioned above. A having subsequently appeared and demanded payment of the money which he had not been able to receive for more than six years, the question was raised whether Section 11 of the rules published under Government Resolution No. 6849, dated 23rd December 1879, should be strictly applied to the case. The following opinion (No. 1650, dated 18th December 1882) recorded by the Remembrancer of Legal Affairs was circulated by Government to all Collectors and Commissioners:—

> "It appears that the pension receivable by A and B in alternate years is one and the same pension. B has duly applied for and received the pension in the years in which he was entitled to payment and his applications should, I think, be held to have kept the title to the pension both of himself and of A alive. The terms of No. 11 of the rules under Section 8 of the Pensions Act do not apply to the case any more than they would be applicable if A and B were one and the same individual who for some reason of his own had neglected to apply for payment in alternate years. Rule 9 is, I think, the only rule that can be fairly applied to the case."

(G. R. No. 22, dated 3rd January 1883.)

**13.** The Collector of Bombay is authorized under Section 5 of the Pensions Act XXIII of 1871 to investigate claims to fazendári allowances and other similar claims payable in Bombay. Rules and orders issued from time to time under the Pensions Act will be communicated to him. (G. R. No. 909, dated 9th February 1887, and G. M. No. 1331, dated 4th March 1887.)

**14.** It has been held by the High Court that Rule 16 of the Rules under the Pensions Act, 1871, does not apply to rights acquired to pensions before the Act came into force, as there is nothing to show that the Legislature intended it to have retrospective effect. (G. R. No. 7309, dated 28th September 1889.)

**15.** An application to be furnished with a certificate under Act XXIII of 1871 (Pensions Act) in order to enable the applicant to claim in the Civil Court the amount of certain haks due to him from the Inámdár and the village officers of a certain Inám village in the Poona District, was refused by the Collector on the strength of the ruling in Government Resolution No. 477, dated 17th January 1885, that Sections 4, 5 and 6 of the Act are not applicable to haks payable by Inámdárs; and the Collector's decision was confirmed by the Commissioner. The applicant then filed a suit in the Civil Court. The District Judge came to the conclusion that a certificate was necessary, and granted two months' time to enable the applicant to procure it. On the matter being referred to Government for orders, the Remembrancer of Legal Affairs was consulted, and the following opinion recorded by that officer was circulated by Government to all Collectors and Commissioners:—

> "The question whether the Pensions Act applies to haks payable direct by Inámdárs is not free from doubt. But as the District Judge holds that it does apply, there is no reason for combating that opinion, and if there is no other objection to the grant of the certificate which the plaintiff asks for, it may, I think, be granted."

(G. R. No. 8718, dated 17th December 1891.)

**16.** A question having been raised whether clause (*b*) of Rule 10 of the Rules under the Pension Act empowers Collectors to authorize the payment of the arrears of pension due to a deceased pensioner, if he has no legal heir, to the person who bears the expenses of his or her burial, it was directed that in such cases the Collectors may make payments at their discretion provided that the amount paid does not exceed the burial expenses incurred by the payee. (G. R. No. 1441, dated 27th February 1892.)

**17.** The applicability of Act XXIII of 1871 depends upon whether a grant is essentially one of land revenue merely or whether it is a grant of the soil. If it is a grant of the soil, *i. e.*, of the free hold or proprietary right therein, then as was held in *Raoji Narayan Mandlik* vs. *Dadaji Bapuji Desai* (I. L. R., 1 Bom., 523) the Act does not apply to it. But if it is essentially a grant of land revenue only, then the Act is applicable to it, as was held in *Ramchandra Maruti* vs. *Venkatrao and B. Mantri* (I. L. R., 6 Bom., 598). The incidental rights which accompany a grant cannot be held to override the plain intention of Act XXIII of 1871, if the grant is a grant of land revenue only. The latter point has been very clearly decided by the High Court of Madras in *Rama* vs. *Subba* (I. L. R., 12 Mad., 98), which was a case of a grant of land revenue coupled with the power of collecting it. (L. R. No. 512, dated 4th April 1892; *vide* G. R. No. 3369, dated 12th idem.)

**18.** The decisions at I. L. R., 1 Bom., 75; I. L. R., 1 Bom., 523, and I. L. R., 7 Mad., 191, show conclusively that the Pensions Act, 1871, is inapplicable to a grant of a village in Inám. (L. R. No. 316, dated 23rd March 1893; *vide* G. R. No. 3541, dated 15th May 1893.)

## II.—DEVASTHÁNS AND OTHER RELIGIOUS ALLOWANCES.

**1.** The allowances to temples and other religious institutions formerly paid from the Khasgi or private funds of the Rája of Sátára and transferred by him to the public treasury in 1841, should be continued. Such items as were bestowed on individuals, and any others not partaking of the nature of permanent grants, should be resumed. (G. R. No. 863, dated 1st March 1862.)

2. The revenues of the State should not be thrown away on shrines or temples which are deserted. (G. R. No. 945, dated 7th March 1862.)

3. Allowances on account of "Shivrátri," "Nowratri," "Rámnavmi," "Janmashtami" and other special ceremonies, and other similar allowances regarding which doubts as to whether or not they are *boná fide* temple grants may arise, should be subjected to a deduction of one-third, and the remainder continued as permanent temple grants. (G. R. No. 2884, dated 25th August 1863.)*

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* The Resolution was passed by Government in reference to a question raised by the Revenue Commissioner, N. D., in connection with the orders passed in Government Resolution No. 4309, dated 27th November 1862, on the general subject of cash alienations in Gujarát. The Resolution of 27th November 1862 is quoted below for ready reference :—

"The work of the Alienation Department in Gujarát has hitherto been mostly experimental, but the character of the several descriptions of grant has been ascertained, and little more information now remains to be collected. The settlement, therefore, should be prosecuted diligently on rules based on the experience obtained.

"2. The principal classes are below disposed of :—

*Emoluments of Hereditary District Officers.*

"3. The work to be done under this head is to prepare in every táluka an accurate record of the emoluments of each vatan or office, whether in land or in cash. The record should also show the date of every former enquiry, the names of the persons by whom the vatans are now held, and all other particulars.

*Gameti Hissa.*

"4. These are usually of a permanent character, and should be continued in the terms of the agreements under which they are held. If the terms of the agreements are found to be still observed, nothing further is required.

*Devasthâns (charged on the Huzúr or Táluka revenue).*

"5. The past policy and proceedings of Government in regard to devasthân allowances or impersonal grants to temples and religious institutions are well summarized by Mr. Peile in the 12th to 27th paragraphs of his report. His Excellency the Governor in Council concurs with the Revenue Commissioner, Mr. Mansfield, in opinion that, giving due consideration to these past proceedings, an enquiry into titles should be waived in the case of all *boná-fide* temple grants which were submitted to the notice of Government at the beginning of British rule, and have since been deliberately continued.

"6. The records of former proceedings described by Mr. Peile should be carefully compared with the present payments, and a detailed report of the result should be submitted to Government through the Revenue Commissioner. The payments or grants should be recorded in the names of the temples and distributed to such agents as hold sanads empowering them to receive the money, or who may from time to time be appointed by the Committees, or by the persons who are recognized as the recipients of the money or managers of the temples.

*Dharma'da'ys and Varsha'sans, (payable from the Huzur or Ta'luka Treasuries.)*

"7. Mr. Peile has shown that in the earlier period of our rule in Gujarát, as elsewhere, personal charitable allowances were treated quite differently from grants to temples. The Governor in Council considers that the 'amended rules of 1842,' if a liberal interpretation be placed on the evidence available, are sufficient. These rules have been generally applied to the same

## 4. Allowances to idols not in a temple place of public worship, but in a private dwellin

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class of allowances in other districts, and are not inconsiste with the previous policy of Government in Gujarát.

*Village Devasthá'ns.*

"8. The village devasthâns usually originated in grants b village officials from the village funds. In stating that the devasthân grants are as old as the villages themselves, M Mansfield appears to have had in view only the 'Gaom Dev or village temple, founded when the village was establishe He has overlooked a number of grants subsequently obtained b the managers of other temples from the Pátels who, until quit recently, had the management of village funds. It was owin to the change in the revenue system that direct payments wer commenced from the Government treasuries, and the metho already sanctioned for the treatment of these devasthâns i intended to restore the management of the funds to the villag communities, and remove all entries on account of them fro the Government books. An exception should be allowed in favou of the village temples, which, from their antiquity and c existence with the village itself, are fairly entitled to a continu ance of the ancient contribution from the revenues of the village in which they are situated.

*Village Dharma'da'ys.*

"9. The holders of these, whether their future titles b decided under the amended rules of 1842, or on an equitabl consideration of their claims on the State, cannot be entitled t more than a continuance of their allowances for life. When th survey is about to be introduced into a district, it is better to bu up the remaining allowance according to the scale sanctione for life-holdings.

"10. Of the other allowances described by Mr. Peile, tw items, viz., the compensation to Hakdárs and that to th Dhollera Grassias, require no remark. They have been alread disposed of.

*Kothlisánth.*

"11. The allowance called 'Kothlisánthi' are properly rents or profits derived from lands now held by Government but which were either the property of the sánth holders, or mortgaged to them by the village officers responsible for the Government dues, who, instead of allowing the mortgagees to remain in possession, resumed the land, and charged the village revenues with these annual allowances or sánths.

"12. The Governor in Council concurs with the Revenue Commissioner in considering these allowances to be entitled to the same consideration as if the holders had remained in possession of the lands for the deprivation of which this compensation was granted. All such allowances, therefore, if plainly stated in the earliest extant account, to be held in exchange for lands resumed, (whether the land can now be identified or not,) and since paid without objection, should be continued on the terms on which the lands for which they were exchanged would now be continuable, provided that whenever by the terms of a mortgage-bond a sánth can be redeemed, or whenever owing to circumstances it is advisable to restore the land originally taken, the Revenue Commissioner should exercise his discretion so as to get rid of the annual money payment, if this can equitably be done.

"13. All small Kothlisánths under Rs. 2 should be disposed of by payment of the present valuation, and holders of larger sums should be encouraged to accept the same terms.

"14. Whenever there is no proof that land has been taken by Government in exchange, the recognition of the grant as a sánth should be disallowed, and payment should cease on the death of the present holder, unless a claim to longer continuance under any other rules be made out.

"15. In settling this numerous class of allowances by the above rules, the Revenue Commissioner should be careful to economise labour by having all ordinary cases reported to him in a tabular or other succinct form, special cases only being submitted to Government. A record should be kept showing the house, cannot be considered *boná fide* temple grants and should be dealt with as personal grants to the

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proportion which these payments bear to the present value of the land for which they were exchanged.

"16. With respect to the kothlisánth allowances in the Mullik villages, the Governor in Council considers that the settlement of them should take place simultaneously with the revision of assessment in these villages.

*Girás.*

"17. Government did not initiate these payments, but found them, on obtaining possession of the country, generated by the disorders of the previous rule. The holders were treated with unexampled indulgence, but the peace of the country called for the policy then adopted, and faith should now be kept with their descendants, although they are no longer dangerous to the State. This the Governor in Council is prepared in the strictest sense to do, but he cannot allow that a tax at first so irregularly imposed on the community should now be extorted by the aid of legal proceedings from the public purse by others than those in whose favour the original arrangements were made, or that Government should be compelled to continue its good offices between the Grássias and the village communities in a manner to which it never pledged itself. It should, therefore, be publicly declared in every táluka, as the revenue survey settlement is introduced, that the new rates of assessment do not include any such collections, and that Government will in future not aid or take part in the collection of Grássias.

"18. In thus placing the Grássias in the same position with respect to the village communities which they originally held, the Governor in Council cannot allow them to resort to other than legal means to enforce their claims, and if any village communities decline to accede to the Grássias' demands, the latter must resort to the Civil Courts. At the same time the Governor in Council is not unwilling to make some sacrifice of revenue in order to relieve the Grássias from the necessity of resorting to law, and he is prepared, whenever the Grássia may be willing to receive from Government his present income, instead of collecting it direct from the villagers, to continue that income to him under such reasonable rules and restrictions as it may seem fit to Government to impose.

"19. The conditions on which this arrangement will be entered into are that the Grassia shall consent to abandon for the future his claims against the village communities, and in return the allowances he has hitherto enjoyed shall be continued by the State hereditarily (during good behaviour) to the male issue of the first person who receives the girás from the British treasury. The girás, or any portion of it, may further be continued to the lineal male issue of a brother of the first British recipient, in any case in which on enquiry the Revenue Commissioner may find that hardship would be felt by the discontinuance of the girás. If in any case, however, the allowance has been enjoyed on condition of service, that condition of service will not be abandoned, although it is not expected that such service can now be taken with advantage to the public.

"20. The amount of the allowances which will thus be paid shall in future be the sum as ascertained from the earlier records to be the original net payment to the Grássia, all extra payments or fees being discontinued. The only exception to this rule is the class of dharmádáys in Broach, which His Excellency in Council perceives to have been in some cases assigned by Grássias out of their allowances. If the connection with the girás be clearly traced, the amount should be added to the girás, and the recipient referred to the Grássia. If, on the other hand, the connection is not traceable, the allowance should be adjudicated under the amended rules of 1842.

*Salámi and Khichri.*

"21. The allowances known as salámi or khichri are hereditary, and should be so settled.

*Moghlái Jághir.*

"22. The Moghlai jághir allowances are peculiar to Surat. They are not numerous, but are of large amounts, and generally individuals in whose houses the offerings are made. But this order is not to apply to cases already adjudicated on. (G. Rs. Nos. 621, dated 28th February 1863, and 452, dated 2nd February 1865.)

5. Government approve of the action of the Revenue Commissioner, N. D., in continuing permanently as devasthán grants certain allowances in Gujarát held on account of idols situated in private dwelling-houses, because they have been entered as such (and so continued ever since) in the early records, which Government have declared to be sufficient authority for their continuance, and also because the Hindu community is admitted to the worship of the idols just in the same way as in other cases. (G. R. No. 1160, dated 20th March 1865.)

6. Allowances held on behalf of devasthán in private dwelling-houses should be entered in the accounts as hereditary and continued for so long as there may be in existence any heirs of the original grantees, or of the earliest recorded recipients, in cases in which decisions declaring the grants to be permanent have been passed. Where such decisions have not been passed, the allowances will appear in the accounts under the heading "not specified", which includes all grants the tenure of which has not yet been finally determined. (G. R. No. 2626, dated 21st June 1865.)

7. There would be no anomaly in keeping the former subha summundhi devasthâns of Rs. 5 and under as payments from the district treasury, the fact being that they were always paid from the district, while the gám summundhi were originally paid from the villages, and there would be no objection on the ground that village summundhi small sums will again be paid from the village, were small payments of subha summundhi to be continued from the district treasury. But as it is convenient to the Account Department to get rid of small payments from the district treasuries, and

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involve questions which require special treatment. Separate reports on these cases should, therefore, be submitted to Government.

"23. With regard to the Moghlái haks or allowances belonging to the late Naváb, extract paragraphs 46 and 47 of Mr. Peile's report should be transferred to the Political Department; the Bukhshi's allowances having, as reported by the Revenue Commissioner, been already disposed of in that Department.

*Gamti Sirpáv.*

"24. The few cases under this head should form the subject of one general report, upon which the instructions of Government will be issued.

*Life Property.*

"25. Regarding the life payments referred to in paragraph 53 of Mr. Peile's report, specific instructions are not at present called for. If special cases requiring the orders of Government should arise, separate reports should be made.

"26. The Governor in Council trusts that those instructions will enable the Revenue Commissioner to brnig speedily to a conclusion the enquiry into the cash alienations of Gujarát."

convenient to the recipients to be saved the journey for small amounts, it will be better to transfer for payment through the Pátels all amounts of Rs. 5 and under. Care must be taken to give the recipients a sanad recording that the allowances were formerly subha summundhi, and are now and henceforth to be paid through the Pátel. (G. R. No. 4662, dated 12th December 1868.)

**8.** The disbursement of all devasthán allowances of Rs. 5 and under may be entrusted to the hereditary Pátels.* But care should be taken to let the managers and others know the sums they are entitled to. Government do not want to resume any of the village petty devasthán allowances amounting to Rs. 5 and under, on the ground that the holders have not received payment within six years, but prefer to leave it to the Pátel to expend the amount himself towards the devasthán, if the holder be not present, he (the Pátel) remaining personally responsible to the holders for such expenditure or for non-payment in time, &c. The Pátel need not show the amount in the village books, nor keep any account further than is necessary for him to save himself from any civil action. Government will not trouble themselves any further after the sum is once paid from táluka treasuries to the Patels. (G. Rs. Nos. 2762, dated 10th June 1870, 1892, dated 10th April 1874, and 2960, dated 11th June 1874.)

**9.** In cases where these petty devasthán allowances are paid to hereditary Pátels, a case requiring the operation of Rule XI of the Pension Rules is not likely to occur, as Government divest themselves of all responsibility as regards the allowances after they are once disbursed. But when there is no hereditary Pátel in the village in which a religious institution is situated, the payment of any grant pertaining to it, whether it exceeds Rs. 5 or not, is to be made under the rules at the treasury of the district or táluka in which the village is situated. In such cases, Rule XI of the Pension Rules of course applies, and under it any pension or grant, whatever be its amount, for payment of which no application is duly made for more than six years, should be struck off the books and all arrears forfeited. (G. R. No. 3625, dated 5th May 1885.)

**10.** Before Government Resolution No. 3625, dated 5th May 1885, is applied, at least a three months' notice should be given to the holders of the allowances, so that they might claim the arrears within the notified time, failing which the allowances should be struck off. (G. R. No. 929, dated 4th February 1886.)

**11.** Payments on account of devasthán allowances should be made in accordance with the rules under the Pensions Act. (G. R. No. 8649, dated 14th November 1889.)

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* See also Rule 13 of the Rules under the Pensions Act, 1871, Compilation of General Rules, page 298.

**12.** Government do not wish to have anything further to do with temple grants than merely to hand them over to the recognized or legal recipients whenever they appear and apply for them. If contending parties assert that they are the legal recipients, the Collector should not enter into or listen to their discussions, but should refer them for redress and settlement to a Civil Court. Any interference or connection with native religious establishments on the part of Government servants (excepting the mere payments of trust monies to the legal representatives) is in direct opposition of the orders of Government. (G. R. No. 4712, dated 29th November 1864.)

**13.** It is not the duty of Government to consider the propriety of the life and conduct of the recognized manager for the time being of a temple endowment. (L. R. No. 915, dated 29th July 1882; *vide* G. R. No. 5686, dated 22nd August 1882.)

**14.** The non-interference with temple endowments has reference not to the recognition of a proper claim to receive the allowance but to the mode in which the allowance when received is expended. (G. R. No. 6216, dated 31st July 1885.)

**15.** Government and their officers are precluded from taking any part whatever in the nomination or appointment of any trustee or manager of religious endowments by Section 22 of Act XX of 1863, which is by its terms of general application throughout British India, though the rest of the Act has not been extended to any part of this Presidency except Kánara (Bombay Act VII of 1865). Nor can the validity of an election be scrutinized by Government or their officers. (L. R., Nos. 1268, dated 24th November 1888, and 1145, dated 5th September 1889; *vide* G. Rs. Nos. 8593, dated 24th December 1888, and 7982, dated 21st October 1889.)

**16.** The Collector of Ahmedabad is authorized to exercise the powers named in Section 539, Civil Procedure Code, in the case of the religious endowments of the old mosques in Ahmedabad. He should, however, follow the usual rules relating to suits to which Government or a Government officer is a party, in respect of any suit which he proposes to institute, that is, the proposal should be referred through the Remembrancer of Legal Affairs with full details for the orders of Government before any plaint is filed, and all subsequent proceedings should also be governed by the same rules. (G. R. No. 3645, dated 28th May 1891.)

**17.** Bombay Act VII of 1865 having extended the provision of Act XX of 1863 of the Government of India to the district of Kánara, the following rules were framed by the Collector of that district, with the approval of Government, for the management of the religious endowments in that district:—

I.—The Committees contemplated in Section 7 of Act XX of 1863 shall be composed of members to be nominated by the Collector of Kánara and appointed by Government. Written notices, in the vernacular, of the appointments so made should be communicated to the Mámlatdár, who should post a copy at his kacheri, and a few more at conspicuous parts of the town.

II.—On the occurrence of a vacancy, the remaining members of the Committee shall forthwith give public intimation of such vacancy by a notice to be posted at the Mámlatdár's kacheri, and by causing a written or printed notice thereof to be affixed to some conspicuous place in each religious institution under their management.

III.—The notice shall set forth the name of the member in whose stead a new member is to be elected, the date on which the vacancy occurred, and the place, day, and hour fixed for the election by the remaining members of the Committee.

IV.—The place of the election shall be the principal religious institution under the management of the Committee, or the kasba town of the district, or of the táluk, in which the institution, where the vacancy occurs, is situated.

V.—The day to be fixed for the election shall not be earlier than one month, or later than three months, from the date on which the vacancy occurred, and within those limits shall, as far as practicable, be so fixed as to enable persons living within the jurisdiction of the Committee, and entitled to a vote at the election under Rule XIII, to attend and vote for a new member.

VI.—The voting shall commence at 6 A.M. and close at 5 P.M. of the day fixed for the election.

VII.—The remaining members of the Committee shall appoint a sufficient number of respectable and trustworthy persons as tellers to receive and register the votes of the electors. No person shall be appointed a teller who is himself a candidate for the vacant office, or the agent of such candidate.

VIII.—The remaining members of the Committee shall make such arrangements for taking the votes of the electors as will admit of all voters having reasonable time and opportunity to register their votes within the hour fixed, and shall appoint not less than two tellers to each office where the votes may be given. Each elector shall declare to the tellers in writing the name, residence, occupation, or other description, of the person for whose appointment he votes, as well as his own.

IX.—The tellers shall immediately enter the names, &c., of the elector and his nominee in a book which shall be provided for the purpose by the Committee, and shall require the voter to attest the registry by signature or mark. The vote-papers shall also be duly filed by the tellers.

X.—The books of registry shall be in the annexed form, and at the close of the voting shall be signed by the tellers who took the votes therein registered.

XI.—The result of the election shall be declared by the remaining members of the Committee within twenty-four hours after the closing of the voting.

XII.—A notice containing the result of the election, and signed by the remaining members of the Committee and the tellers, shall, without delay, be published by notices to be posted in the Mámlatdár's kacheri, and affixed to some conspicuous place in each religious institution under the management of the Committee.

XIII.—The registry book of votes and files of voting papers shall be kept open for the inspection of the electors for a fortnight after the result of the election has been declared in a convenient place at the town where the election took place, and shall be carefully preserved by the Committee among their records.

XIV.—The following persons will be entitled to vote at elections of members of Committees :—

(1) Owners of lands situated within the jurisdiction of the Committee, and paying an annual revenue to Government of not less than Rs. 20.

(2) Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government, but which, if not so exempt, would be liable to an annual payment of Rs. 20.

(3) Owners of house property, situated as aforesaid, of the estimated value of Rs. 250 and upwards.

(4) Occupiers of houses, situated as aforesaid, of the annual rental of Rs. 50 and upwards.

(5) Persons in the employment of Government on salaries of Rs. 150 per annum and upwards, or in the receipt of pensions from Government of the like amount.

(6) Possessors of private property income to the amount of Rs. 150 and upwards.

(7) Persons supporting any religious endowment under the management of the Committee by annual payments of not less than Rs. 50 or a donation of Rs. 500.

(8) Graduates of any University who have resided for six months prior to the election within the jurisdiction of the Committee.

(9) Any person not qualified as aforesaid, and claiming to vote, must establish his right to the satisfaction of the Committee :

Provided always that no persons shall be entitled to vote at any election unless he professes the religion for the purposes of which the institution under the management of the Committee was founded or maintained, and is interested in its maintenance, and is not a minor.

Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote.

XV.—Every Committee shall keep a register of voters, in which shall be entered the name, occupation, or other description and qualification, of every person entitled to vote at their elections; and every person satisfying the Committee that he possesses the qualifications hereinafter mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, &c., in the register.

XVI.—No person shall be entitled to more than one vote for each vacancy.

XVII.—Voting by proxy shall be allowed only in the case of absentees supporting institutions under the management of the Committee by annual payments of Rs. 500 or upwards, or donations of Rs. 5,000. The authority produced by the proxy must have been executed before a public officer not below the grade of Mahálkári, and attested by him.

XVIII.—Voters proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their names shall be removed from the register.

XIX.—The person who receives the largest number of votes shall be declared duly elected as a member of the Committee, and, in the event of two or more persons having an equal number of votes, the selection shall be determined by lot.

XX.—Any person proved to have given directly, or indirectly, any valuable consideration whatsoever in return for a vote shall be thereby disqualified from being elected.

XXI.—The election of any person except in conformity with these rules shall be null and void.

(G. R. No. 1662, dated 7th May 1866.)

**18.** It does not appear necessarily to follow from the provision in Section 7 of Act XX of 1863, "the local Government shall, once for all, appoint one or more Committees in every division or district," that a Committee should be appointed in each táluka.

If the Committee which was appointed under Government Resolution No. 1397 of 9th April 1867 for the management of the Hindu religious endowments in the Kumta Táluka, including what has recently been constituted the Ankola Táluka, is still sufficient for the purpose, it is not necessary under the Act to appoint a separate Committee for the Ankola Táluka, though it will be more convenient if in future the Committee is denominated the Committee for the management of the Hindu religious endowments in the Kumta and Ankola tálukas of the Kánara District.

Section 10 of the Act merely lays down the procedure to be followed in filling up vacancies by the remaining members of the Committee, and should they fail to take the necessary steps, any person whatever may apply to the Civil Court which is empowered by the Act to fill up the vacancies.

Whether the vacancies which may occur in the Committee are filled up or not in accordance with the provisions of Section 10 of the Act, so long as there are not less than three remaining members the Committee is a legally constituted one.

Should the number of members ever become reduced by vacancies below three, the Committee would become extinct, and it would be necessary to appoint a fresh one.

(L. R. No. 1538, dated 28th November 1882; *vide* G. R. No. 8732, dated 12th December 1882.)

**19.** The lease of lands assigned for devasthán purposes granted in perpetuity for an annual rent by the manager of the devasthán for the benefit of the institution is valid under the provisions of clause 3 of Section 8 of Act II of 1863. (G. R. No. 654, dated 3rd February 1870.)

**20.** In preventing misappropriation of religious and charitable endowments, the same policy should be pursued in the old provinces to which Bombay Act VII of 1863 and the new provinces to which Bombay Act II of 1863 are applicable. (G. R. No. 6411, dated 9th November 1876.)

**21.** An allowance made by Government for the support of a Hindu temple is not liable to attachment in satisfaction of a debt incurred by the manager of the temple on his own account. The power of a manager of a temple to deal with its property has been discussed by the Privy Council in the case of *Prosunno Koomari Debya* vs. *Golabchund Babu* (L. R., 2 Ind. App., 145). In giving judgment, their Lordships say:—"There is no doubt that, as a general rule of Hindu Law, property given for the maintenance of religious worship and of charities connected with it, is inalienable. It is, however, competent for the Sebait of property dedicated to the worship of an idol, in the capacity of manager of the estate, to incur debts and borrow money for the proper expenses of keeping up the religious worship, repairing the temple or other possessions of the idol, defending hostile litigious attacks, and other like objects. The power, however, to incur such debts must be measured by the existing necessity for incurring them. The authority of the Sebait of an idol's estate would appear to be in this respect analogous to that of the manager for an infant heir,—a limited and qualified power, which can only be executed rightly in a case of need, or for the benefit of the estate. It is only in an ideal sense that property can be said to belong to an idol, and the possession and management of it must in the nature of things be entrusted to some persons as Sebait or manager. It would seem to follow that the person so entrusted must of necessity be empowered to do whatever may be required for the service of the idol, and for the benefit and preservation of its property, at least to as great a degree as the manager of an infant heir. If this were not so, the estate of the idol might be destroyed or wasted, and its worship discontinued for want of the necessary funds to preserve and maintain them."

Such being the limits of the manager's power to deal with the funds, or charge the property of a temple, it follows as a matter of necessary inference that he cannot lawfully apply the funds or property of the temple to his own purposes. Nor can they be made answerable for debts incurred by him otherwise than for necessary purposes as above explained.

It is perhaps doubtful whether allowances to temples, though unquestionably granted and continued by Government on political considerations, come within the terms of Section 3 of Act XXIII of 1871; but the above decision of the Privy Council renders it unnecessary to discuss this point. In cases in which Government allowances to temples have been attached in satisfaction of the private debts of the pujári, and there is no Panch or Committee to interfere to protect the rights of the temple, the Collector is the proper person to do so, on behalf of the Hindu community. He should instruct the Government Pleader to apply for the removal of the attachment in the ordinary way, under Section 246 of the Civil Procedure Code.

(Adv. Gnl. No. 33, dated 2nd August 1875; *vide* G. R. No. 4665, dated 18th idem.)

**22.** Government should not interfere to have set aside the mortgage of a temple allowance effected long before it was enacted by the Legislature in Section 8, clause 3 of Bombay Act II of 1863, that such alienation is illegal.

The High Court have held (see I. L. R., 5 Bom., 393), that the above mentioned law merely declares the pre-existing common law of this country, that religious endowments, whether Hindu or Mahomedan, are not alienable.

Government have decided in the rules they have laid down on the subject that it is not desirable the Collector should bring a suit to enforce the proper application of an endowment.

Should the endowment ever come under any process by way of attachment or sale in execution of any decree of the Civil Court, it will be open to the Collector to intervene under the provisions of the Civil Procedure Code, and prevent any further alienation of the endowment.*

(L. R. No. 632, dated 1st June 1882; *vide* G. R. No. 3913, dated 17th idem.)

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**Vide* Rules given at page 182 of the Compilation of General Rules.

**23.** By Section 8, clause 3, of Bombay Act II of 1863, religious endowments, wholly or partly exempted as such from land tax, are declared inalienable. They are equally inalienable where the Act is not in force, for though Bombay Act VII of 1863 contains no such provisions as Section 8 of Bombay Act II of 1863, yet religious endowments are in their very nature inalienable. In the case of a religious endowment or public institution no sanad at all is necessary as has been decided by the High Court in the printed judgment in the case of *Manohar Ganesh* vs. *Lakhmiram.** A declaratory entry in the Government registers is quite sufficient, and any one thereafter interfering with the property assumes the responsibility of a trustee.

The Collector may anywhere outside the Presidency Town take steps under Section 539 of the Code of Civil Procedure to prevent the fraudulent alienation of land or of revenues constituting an endowment. The simplest course to follow in such a case is to give notice and thereafter exact the full assessment. The possessor who had taken the land by alienation or who declined to fulfil the conditions as trustee of the holding could not take advantage of his own fraud as the Acting Remembrancer of Legal Affairs seems to have thought he could in such a case (see Report† No. 1117 of 1887, annexed to Government Resolution No. 6595 of 1887). By taking or giving in alienation, by refusing or omitting to perform the service annexed to the holding, the occupier would have estopped himself from alleging it was sacred property. In the case of land sold in execution, this would be especially the case, unless indeed the land had been sold under some special circumstances as sacred property—a case that would very seldom occur.

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* Printed Judgments of 1887.

†" I.—The answers to the questions put by the Commissioner appear to be as follows :—

(1) Under Hindu Law, devasthân lands are inalienable (I. L. R., V Bom., page 393), but may perhaps be temporarily mortgaged (I. L. R., IX Bom., page 422). The matter does not seem to be affected by Bombay Act VII of 1863. It is true that Section 6 says that when the Governor in Council shall under clause 1 of Section 2 finally authorize and guarantee the continuance in perpetuity to the holders, their heirs and assigns of land wholly or partially exempt from the ordinary payment of annual land revenue, the said lands shall (subject to the enactments contained in Section 7) be the heritable and transferable property of the said holders, their heirs and assigns. But this section is qualified by the proviso in Section 7: ' Provided always that the said rightful owner, his heirs and assigns shall not by this Act or anything therein contained be deprived of any rights or remedies to which he or they would be entitled against the said holder, his heirs or assigns for the recovery of the said lands or any part thereof if this Act had not been passed.' The result is that by the application of the summary settlement under Act VII of 1863 the continuance for ever of the exemption from the assessment has been guaranteed by Government without regard to the person who may for the time being be in possession. But the rights of persons beneficially entitled to the property are not affected *inter se*. In the case of devasthân lands there may be a good deal of difficulty in deciding who is the real owner, but I think there can be no doubt that the community for whose benefit the temple exists have an interest in the grant which is preserved by Section 7 and which gives them power to sue in the proper way for the restitution of the property if diverted to secular uses. The managers for the time being are certainly not the owners. They are mere trustees and the summary settlement does not confer on them any rights of alienation which they did not before possess.

(2) I think in the revised sanads the name of the person who was manager at the time the settlement was accepted should be inserted. The usual way in which I have seen sanads for devasthân land drawn up is in the name of the god

In the printed judgment[*] in the case of *Narayanrao* vs. *Raji Mahomed*, it is pointed out that a Musalmán's duty in relation to a grant for a *pir's* tomb is not transferable to a Hindu. Such a trans-

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with the addition of the manager (*e.g.*, Shri Vithoba, *vahivatdár* ). The right to a sanad was complete as soon as the settlement was accepted under Section 2, and as it may be difficult to ascertain to whom the right of management may have subsequently passed, the safest course will be to enter the name of the manager at that time.

(3). I do not think that Government can levy full survey rates from the alienees when devasthán land has been alienated from the institution to which it was granted. According to Hindu Law, a grant to a temple is permanent and cannot be resumed (I. L. R., VI Bom., page 546). And the fact that the managers may have illegally alienated it will not have the effect of making it revert to Government, or justify it in, as it were, participating in the sacrilege by imposing a full assessment on the land. Least of all can this be done in cases to which the summary settlement has been applied. In whatever terms the sanad may have been worded, the effect of Section 6 is to guarantee for ever the exemption of the land from assessment wholly or partially as the case may be. In regard to this point I would call attention to Mr. Naylor's opinion No. 757 of 17th November 1875, referred to in Government Resolution No. 6921 of 9th December 1875.

"II.—The only thing I think that can be done when the Collector finds that devasthán land has been diverted from its legitimate uses is to take action under Section 539 of the Civil Procedure Code with a view to its restoration. No other remedy seems possible in the present state of the law, and probably owing to the difficulty of obtaining accurate information this is not one that can often be resorted to. A Bill for the better administration of the Hindu and Mahomedan endowments was submitted by Mr. Naylor with his letter No. 43 of 15th January 1879, but the proposed legislation was not carried out.

"III.—In the above remarks I have referred only to Hindu devasthâns. They apply, however, with equal force to Musalmán wakf property which by Mahomedan Law is similarly inalienable." (L. R. No. 1117, dated 25th August 1887.)

"With regard to the sanads, the safest and simplest course will be to have them made out in the name of the institution, adding the name of the manager with whom the summary settlement was effected, if he is still living, and provided he was the *vahivtádár* at the time of settlement. If he is dead, the name of the actual manager should be entered, and the sanad should be handed over to the manager whose name is entered in it. But if the person who would thus be entitled to receive the sanad desires that it be delivered to some other person, his request should be complied with, and where there is a person in possession of the institution and of the property appertaining to it who is not the manager with whom the summary settlement was effected or his regular successor, and the person in possession claims the sanad against the wish of the said manager or of his regular successor, it should be given to the person with whom the settlement was effected as above shown. In any other case delivery of the sanad should be withheld until the parties obtain a decision in the Civil Courts declaring who is entitled to it." (Para, 9 of G. R. No. 6595, dated 29th September 1887).

[*] Printed Judgments of 1886.

fer therefore would estop the Hindu transferee from setting up any exemption on account of the sacred character of the tenure.

In all instances of alienation of religious endowments it is for those who are really interested in the celebration or other continuation of the pious service to come forward and require that it be performed. The Collector's duty is merely to see that an alienation of the public property or revenue is not enjoyed under false pretences. In each case before taking any active measures, the Collector should convince himself, from such inquiry as he may deem necessary, that there is at least *primâ facie* proof that there has been a defeat of the object of the endowment, as by the transfer of a sacred endowment to purely secular hands and purposes. Transfers within a family or priestly class are sometimes allowed, but an alienation to other than sacred uses is not permissible.

If the Collector does interfere under Section 539, Civil Procedure Code, he should always demand his costs from the defendant and alternatively from the endowment. These costs will in general be only those of taking legal advice and may generally be recovered directly from the relators who appear as plaintiffs in the suit.

(G. R. No. 2023, dated 28th March 1888.)

*Note.*—This Government Resolution has been modified by Government Resolutions Nos. 5255, dated 26th July 1890, and 5066, dated 24th July 1891 (*vide* Government Resolution No. 7728, dated 29th September 1892).

**24.** The Hindu Law, like the Roman Law and the systems derived from it, allows both enforcement of a consequent duty and revocation of a gift made for a particular purpose which is not fulfilled by the donee (see W. and B. Hindu Law, 204). The English Law does not admit revocation. The principles applicable to religious property are explained very fully in the High Court's Judgment in the Dákor Temple Case (I. L. R., 12 Bom., 247), and are recognized in the Honourable Sir Charles Sargent's judgment at page 299 of the Printed Judgments for 1884. That a person endowed for a public purpose or discharging the duties of a religious office can anticipate and alienate the income by which he is supported, is not universally true under the English Law, as, *e.g.*, in the case of a judge. A sequestration of the profits of a parson's benefice has to be carried out subject to limitations and he cannot encumber his benefice even for his life or incumbency (*Shaw* vs. *Pritchard*, 10 Ba. and Cr., 241). Nor can any ecclesiastic alienate the church lands except for short terms regulated by Statute (see Burton's Real Property, Sections 217—218).

But the Courts have proceeded generally on narrower principles. They have not regarded Hindu benefices as essentially *extra commercium* so as to be absolutely insusceptible of any alienation or incumbrance except for their benefit. The principle has been partially but not completely applied. A temporary alienation may not involve a complete defeat of the law as administered. Hence when the institution from which land or an allowance has been diverted can be ascertained, any interference on the part of Government seems undesirable. The beneficiaries interested should be left to assert their rights by suit. But when the supposed institution does not exist or cannot be ascertained, the cause for the remission has failed. The Indian Common Law right of the State to levy a land tax (see the Kánara Land Case, 12 Bom. H. C. R.) revives and the non-exercise of the right tends to tie up property, *i. e.*, the capital value of the remission, in a perpetuity not justified by any public purpose subserved by it. When the institution cannot be pointed out, the allowance or remission made in favour of it need not be conceded or continued.

(G. R. No. 5255, dated 26th July 1890.)

**25**. The orders in Government Resolution No. 5255, dated 26th July 1890, apply to cash as well as land alienations of religious endowments. The Courts would generally uphold an alienation of a cash allowance during the alienor's life. As a religious grant it could not be properly alienated, but as against the vendor the alienation would be upheld. The payment, however, usually remains, it is presumed, in the Government accounts as one made to the person directly entitled, while the vendee receives payment on an order from the vendor. On the vendor's death the vendee's right expires, as it was a personal right against the vendor to which Government for convenience sake gave effect, but which has now ceased to exist. If the allowance stands in the accounts as one to an institution, it cannot be payable to any one not representing the institution. No one else is capable of taking it with a legal title, and payment may properly be withheld, subject to the persistence of the alienee's right during the life of an alienor, who would himself be entitled to claim payment. In such cases the grant while it subserves its purpose is irrevocable, but when there is not even a pretext of its serving the purpose, the whole reason for the payment fails and it may be refused. As a service grant Government has of course full control over any payment. The Pensions Act XXIII of 1871 affords a safeguard in most cases of payment from treasuries.

The Government Resolution No. 5255, dated 26th July 1890, does not differ in principle from the earlier one, No. 2023, dated 28th March 1888, asserting the right of Government. But it would be a vain and unprofitable course for Government to rescue property from alien hands merely to hand it over to pious beneficiaries and thus save the latter the expense of legal proceedings. When the institution or the intended service has no longer any one to represent it, Government can take the benefit for the public.

(G. R. No. 5066, dated 24th July 1891.)

**26**. The following opinion (No. 60, dated 15th January 1891) of the Remembrancer of Legal

Affairs on the subject of the resumption of devasthâns, was communicated to all Commissioners and Collectors :—

"The devasthân grant which formed the subject of the reference reported on in my Report No. 1665 of 30th October 1890 is, it now appears, an endowment for watering the village cattle.

"2. The Collector states that its conditions may be looked on as the same as those of a devasthân grant.

"Probably the endowment was originally so regarded, kine being invested by Hindu religious feeling with a peculiar sanctity.

"The grant might also enure for the benefit of the villagers for the gratuitous watering of whose cattle the endowment provides. In neither aspect of the case would Government be justified, in my opinion, in resuming the grant on failure of performance of service. If it has a religious object, the grant would be protected from resumption by the general principles of Hindu Law referred to at Indian Law Reports, 5 Bombay, 396. If it is purely secular, it is for the benefit of the villagers whose interests therein would be annulled by the proposed resumption.

"3. The present incumbent can be compelled to perform the duties attaching to the grant, whether he has alienated his life-interest in the remuneration or not, or his place may be supplied by appointment of another in his default, whereon the alienated interest would determine. In any case the alienation cannot extend beyond his life-time.

"4. But if Government have any interest in the performance of the duties, they cannot enforce it by putting an end to the endowment.

"5. It is remarkable that the Collector states 'The land is held under a Summary Settlement Sanad by the Pâtel and Kulkarni.' This apparently means that the land is held by those officers and not that the sanad was granted by them. It does not appear under what authority the sanad was granted. But if the settlement were made under any section of Bombay II of 1863, other than Section 8 of that Act, the land must have become the transferable property of the holder. If the settlement were made under Section 8, the land might be recoverable from the mortgagee (*vide* Section 16 (*g*) ), but the recovery could not be effected by the resumption proposed on behalf of Government.

"6. I do not think the resumption of devasthân by imposition of full assessment can ever be legal. The only cases, in which such property can become liable to full assessment, appear to me to be cases in which the class of beneficiaries being wholly extinct, the property reverts to Government by a quasi escheat."

(G. R. No. 1604, dated 2nd March 1891.)

27. The following opinion (No. 1096, dated 29th August 1889) of the Remembrancer of Legal Affairs on the question whether a suit between the claimants to a devasthân cash allowance requires a certificate under the Pensions Act, and whether in the absence of such certificate execution can be withheld by the Collector, was circulated to the Divisional Commissioners and Collectors for information and guidance :—

"The cases noted in the margin are authorities which appear to support the Subordinate Judge who decided the suit in his view that the Pensions

Indian Law Reports, 2, Madras, 294.
„ „ „ 5, „ 302.
„ „ „ XI, „ 283.

Act would not bar the suit. There has never, I think, been any decree precisely on the point in the Bombay High Court. But I think it very probable the question would in this Presidency be decided on the same grounds as in Madras.

"Pensions and grants imply pensioners and grantees, personal recipients of the bounty of Government, and Government alone have a right to decide as to the distribution of that bounty.

Indian Law Reports, 1 Bombay, 75.

"But religious *endowments* are at least in theory impersonal, and are either for the support of some services deemed religious, or the maintenance of some building regarded as sacred. The object of the bounty is not a man at all, although the fund must necessarily be administered by some trustee or manager who no doubt practically exercises proprietary rights over it. Government have no particular interest in seeing that such trustee performs the duties of his trust. If he neglects them or wastes the funds, those interested might bring a suit under Section 539, Civil Procedure Code, to compel performance, and the Courts might appoint some other trustee or manager, and Government would pay the cash allowance to the trustees so appointed.

"Religious endowments are no doubt inalienable under Hindu Law and also, if they take the form of land, under Bombay II of 1863, Section 8, Clause 3.

Indian Law Reports, 5, Bombay, 393.

"But the restriction applies rather to the *corpus* than to the revenue, or management would be impossible. Alienation is perfectly justifiable within certain limits as to time, justifying necessity and provision for performance of the duties, and Government can hardly in the case of a Hindu religious endowment be in a position to dispute these points with the recipients, even if Government had any interest in doing so.

23 Weekly Reporter, 253 (Privy Council case).
Indian Law Reports, 6 Bombay, 596.
" " " 6 " 298.
20 Weekly Reporter, 471.
12 Bombay High Court Reports, 214.
6 " " " " 250.

"I must also note that in a very recent decision it has been held that the Pensions Act would not restrict the jurisdiction of the Courts to entertain suits relating to allowances for which Government are admittedly liable to some one or other. The Act is always construed strictly, and according to the Allahabad High Court, even if the cash allowance were a pension, no certificate would be necessary to a suit between rival claimants thereto, if Government admitted that some one or other was entitled to it. In the case of a devasthân cash allowance, it would probably be held that it was neither a pension nor a grant within the meaning of Sections 4, 5 and 6 of the Pensions Act, but an endowment. Government do not dispute their liability to pay the allowance. It seems to be utterly immaterial to Government who is the actual payee.

Indian Law Reports, X Allahabad, 396.

Indian Law Reports, 4, Bombay, 437.

"It could not for a moment be urged that Section 11 of the Pensions Act would exempt the allowance in question from attachment. That section refers to *pensions* granted on political considerations on account of past services or present infirmities or as a compassionate allowance. It has no reference to any but *personal* grantees."

(G. R. No. 7099, dated 20th September 1889.)

**28.** No general orders have been passed by Government authorizing Collectors to exercise the powers specified in Section 539 of the Civil Procedure Code, and it is usual for the Collectors to report each case as it arises for the orders of Government.' (G. R. No. 7728, dated 29th September 1892.)

29. All religious endowments in this country are inalienable independently of Section 8 (3) of Bombay Act II of 1863 and notwithstanding Section 6 of Bombay Act VII of 1863, and suit would be maintainable under Section 537, Civil Procedure Code, to prevent malversation by a manager, committee or trustee.

I. L. R., 5 B., 393.

The word 'holder' does not, in connection with a mosque, mean a person in possession, but a person or body of persons, such as a committee, manager or trustee, that has accepted certain trusts and responsibilities in respect of the management of and dealing with the property.

If a person in possession has not the status of a trustee, &c., but is a mere caretaker, then apparently Government could recognize his connexion with the mosque by issuing a service sanad such as that which in the case at I. L. R., X B., 34, appears to have been held as conclusively establishing the inalienability of the land beyond the life-interest of the person in possession.

(L. R. No. 942, dated 14th June 1892; *vide* G. R. No. 5385, dated 1st July 1892).

### III.—HAKS AND RASAMS.

1. As regards bonds granted in compensation for haks abolished by Acts XXVII of 1837, I of 1838 and XIX of 1844, such bonds as are held for the benefit of religious and charitable institutions stand in a different position from bonds in the possession of individuals. The haks which they represent were intended as perpetual endowments, and the payment of the principal sum into the hands of the managers would involve the risk of its being dissipated, and the consequent permanent loss to the institution of the funds provided for its support. The Government of Bombay is accordingly authorized to declare bonds of this description to be irredeemable (except when otherwise desired by the holders), the payments in respect of them being debited to their appropriate head in the public accounts, as provided for in Government Resolution * No. 3126, dated 20th September 1858. (S. of S. No. 2, Rev., dated 12th January 1860; *vide* G. R. No. 631, dated 15th February 1860.)

2. The allowances granted to Mevási Chiefs in the Kaira and Khándesh Collectorates as compensation for the abolition of the transit duties which they formerly levied from travellers and merchandise

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* Government approve of the proposal of the Revenue Commissioner for alienations as modified by the Accountant General that payments on account of compensation bonds to temples should be debited to the appropriate head in the public accounts of "Grants to Mosques and Temples." (G. R. No. 3126, dated 20th September 1858.)

passing through their nákas are to be continued to the heirs of the parties from whom agreements were taken in 1841-42, or to those of any near relatives whose name may have been subsequently entered in the accounts under proper authority. The name of the eldest representative of the family should alone appear in the accounts, those of all subordinate sharers being excluded. (G. R. No. 3590, dated 22nd August 1865, and G. L. No. 3957, dated 20th September 1865.)

3. The allowances to the Mevási Chiefs and Bhils in Khándesh in pursuance of the orders in Government Resolution No. 3957, dated 20th September 1865, should be continued hereditarily, and the sanads should contain a proviso that, in the event of the direct male line becoming extinct, payment will be withheld pending the orders of Government. The rule that payment is to be made only to the eldest representative of the family is not to be retrospectively applied. Separate sanads should be issued and separate payments continue to be made to those who have drawn their allowances direct from Government. (G. R. No. 2117, dated 25th April 1874.)

4. The practice regarding succession before the foregoing orders of 25th April 1874 does not limit the discretion of Government in applying the rules laid down in those orders. (G. R. No. 5781, dated 25th April 1874.)

5. The jakát haks were a species of black mail levied by the Bhil Náiks in Khándesh and Násik, for the protection of traders or travellers passing through their jungles. These exactions were stopped by the British Government, which consented to pay the Náiks an annual allowance as compensation for the loss thus sustained by them. This allowance is a pension granted or continued by Government on political considerations, and is therefore not liable to attachment in satisfaction of a decree of a Civil Court; but is protected from such attachment by Section 11 of Act XXIII of 1871. Political considerations are not defined in the Act, but apparently this must be taken to be a pension or grant of money payable on the part of Government in respect of a privilege or perquisite enjoyed by the Bhil Náiks which it was deemed politic to abolish; and it cannot be doubted that it was of political importance to give travellers and traders the protection of a regular Police instead of the irregular convoy of a Bhil Chief.

But while it is considered that this allowance is protected by the Act, the Civil Court must determine whether or not it is so protected. The Act does not provide that Government shall decide what pensions are payable on political considerations, and that its decisions shall be binding on the Courts. As the law stands, every case of attachment of pension must, I think, be decided on its own merits by the Court which issues the attachment. It may be hard on a Bhil Chief, that he should have to employ a vakil, and be put to the trouble and expense of an enquiry, when the matter might be settled by the Collector's certificate; but it is an inconvenience caused by the law, and must therefore be endured. The Collector should come to the assistance of the Bhil Chief, and instruct the Government Pleader to take the necessary steps to have the attachment removed. It would be of evil example, and tend greatly to diminish the just authority of the Civil Courts, were the Collector simply to refuse compliance with the Court's order, instead of taking the proper steps to have it set aside.

(Adv. Gen. No. 33, dated 2nd August 1875; *vide* G. R. No. 4665, dated 18th idem.)

6. The Kasab and Betheli Veros paid by persons in Government and alienated villages in the Panch Mahâls should be abolished. (G. R., F. D., No. 1699, dated 6th July 1887.)

7. As girás payments are now made from Government treasuries, inám, sirpáv, chendu and other allowances granted by Grássiás for the trouble of collecting their girás should cease to be paid on the death of the persons holding them at the date of this order. Such allowances should be escheated and will not be available for increasing the remuneration of insufficiently paid Pátéls. (G. R. No. 3757, dated 24th August 1861.)

8. When Grássias die leaving no male heirs, their widows should be paid the whole allowance during their life-time. In the event of there being more than one widow, the allowance is to be continued until the death of the last survivor. (G. Rs. Nos. 4059, dated 16th July 1873, and 7381, dated 6th November 1888).

9. By the decision of the High Court to be found at page 203 of the Indian Law Reports, August 1876, it is clear that a toda girás hak comes within the meaning of the definition contained in Sections 3 and 4 of the Pensions Act XXIII of 1871, and that no suits will be successful against Government with reference to such haks. (G. Rs. Nos. 4384, dated 17th July 1877, 4929, dated 13th August 1877, and 5977, dated 4th October 1877.)

10. The following opinion of the Remembrancer of Legal Affairs, No. 1108, dated 6th October 1888, was concurred in by Government :—

"In the matter referred for my opinion by Government memorandum No. 3073, dated 16th May 1888, one I. V. has purchased, at a Court auction sale for Rs. 26, the right, title and interest of M. D. and G. B. in toda girás allowances worth respectively Rs. 6 and Rs. 74 per annum.

"2. The holders of these girás allowances had executed kabuláyats binding themselves not to alienate their girás out of their families, and admitting the right of Government to suspend or discontinue the allowances on their failure to comply with these and other conditions.

"3. The Collector reports that certain statements as to the limited rights of the judgment-debtors were made at the time of the auction. Such statements could have no effect on the right, title and interest sold, though they may have deprecated them at the sale

"4. It appears that the sales took place before the new Act VII of 1887 became law.

"5. The question for consideration is whether the girás allowances should be continued or should be withheld from the auction-purchasers.

"6. It is true that girás allowances have been recognized as a species of property (8 M. I. A.) and capable of alienation and attachment and sale in execution of decree (4 B. I. L. R. 432 confirmed by the Privy Council at 5 B. I. L R., 408).

"7. But I need hardly point out that these rulings cannot affect the rulings at 1 B. I. L. R. 203, 4 B. I. L. R. 437 and 443, which decide that Section 4 of the Pensions Act XXIII of 1871 bars a suit against Government to enforce payment of such haks unless a certificate from the Collector be produced, and that therefore the auction-purchaser could not maintain a suit against Government, should Government decide to discontinue the allowances.

"8. I assume, therefore, that the question referred is not so much whether a suit would be against Government if the allowances were discontinued as whether Government could equitably withhold from the purchaser.

"9. It may, however, be well to note that the latest ruling on the Pensions Act, reported at X, All., I. L. R. 399, lays down that no certificate is necessary if Government admit the existence of the grant, and where the only contention is as to the person entitled to receive it. The Allahabad case distinguishes the case reported at 1 B. I. L. R. 75 and I do not think it would affect the present case if Government asserted its right to *discontinue the allowance altogether* on its alienation from the holder's family. For in such case there would obviously be no admission but a *denial* of the continued existence of the grant. But if Government continued the allowance but refused payment to the auction-purchaser, then apparently under the recent Allahabad ruling, the purchaser could enforce his right without a certificate.

"10. Thus Government could without fear of suit discontinue the allowance, but the alienation prior to the Toda Girás Act VII of 1887 might, under the Allahabad ruling, still be enforced against the holders, if the allowance were continued to *them*.

"11. The clause against alienation, if correctly recited in the Collector's report, does not appear to me to be sufficient to justify Government in discontinuing the allowance. It refers only to voluntary alienations and not to alienations by process of law.

"The distinction is taken at 7 B. I. L. R. 256 and 7 B. I. L. R. 262 from which it appears that a restriction in a lease on alienation by mortgage, sale or otherwise must be taken as confined to some act of the lessee *ejusdem generis* with those expressly mentioned, and would not apply where the alienation was by act of law. Unless therefore the kabuláyat contain a provision *that the holder shall not allow the grant to be attached and sold in execution and that if he did the grant should be discontinued,* I do not think the auction sale would operate as a forfeiture justifying a withholding of the allowance.

"12. The recognition of an alienation is of course a question distinct from the operation of an alienation as a forfeiture of the grant.

"13. The recognition of alienations made before the grant is governed by Section 6 of the Act. Under the section if the alienation is not by instrument the Collector must, on proof of the alienation within six months of the passing of the Act, give the alienee a certificate under his official signature and seal that the allowance is not subject to the provisions of the Act. If no such proof be adduced before the Collector within six months after the date on which the Act came into force, *i.e.*, before the 28th October 1888, the Collector would not be bound to recognize the alienation. Apparently proof has been already produced and if so there is no alternative but to recognize the alienation.

"14. As the auction-purchaser has bought only the right, title and interest of the holders of the allowance he is bound by all conditions that were binding on the judgment-debtors, and if, as I gather from the concluding paragraph of the Collector's letter No. 808 of 22nd March 1888, the holders were bound to give security for their good behaviour, those and all other terms on which their rights were conditioned would be binding on the auction-purchaser.

"15. It appears from the report of the Honourable Mr. Naylor, No. 1310, dated 27th September 1883, that the course to be taken in respect of sale of such allowances was laid down in Government Resolution[*] No 5118 of 12th September 1873, and has since been followed (*vide* Government Resolution[†] No. 8168, Revenue Department, dated 6th November 1883). Government Resolution No. 5118 of 1873 is not, however, on the records of this office. Apparently its directions are alluded to in the concluding paragraph of the Collector's letter No. 808 of 22nd March 1888, and if so, there appears to be no reason why they should not be followed in this case.

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[*] Petition from Utamram Jamietmal, dated 8th January 1873—Stating that he made repeated applications to the revenue authorities to cause to be paid to him the amount of a toda girás hak purchased by him at a public sale, but he has not yet received the payment thereof, nor any definite orders on the subject, and praying that the papers in his case may be sent for, and on due consideration orders be issued to pay the hak to him, with arrears and interest at 9 per cent., and to enter the allowance in his name.

Report by the Revenue Commissioner, N. D., No. 3880, dated 13th August 1873.

Memorandum from the Revenue Commissioner, N. D., No. 4160, dated 2nd September 1873—Submitting the correspondence that has passed between him and the Settlement Officer, N. D., on the above claim, as requested in Government memorandum No. 4362, of the 28th ultimo.

RESOLUTION.—The course recommended by the Alienation Settlement Officer, N. D., in his report to the Revenue Commissioner No. 295, dated the 24th June 1873, may be adopted, *viz.*—

"As the allowance in question was sold before the passing of the Pensions Act XXIII of 1871, the purchaser's name may be entered in the accounts subordinate to that of the girassia and the allowance paid to him on the production, at each payment, of a life certificate of the girassia so long as the girássia's male line may be in existence."

(G. R. No. 5118, dated 12th September 1873).

[†] Letter from the Collector of Broach to the Commissioner, N. D., No. 1397, dated 1st May 1883 :—

"In the case of toda girás hak purchased by one Utamram Jamietmal of Broach at a public sale by the Civil Court, Government, in their Resolution No. 5118 of 12th September 1873, have on the recommendation of the late Alienation Settlement Officer decided that *because the hak in question was purchased by Utamram before the passing of the Pensions Act XXIII of* 1871, his name be entered in the Government books subordinate to that of the girássia and the allowance paid to him on production, at each payment, of a life-certificate of the girassia so long as the girássia's male line may be in existence.

"2. But there is now a case before me in which one Bhvánishankar Toláshankar has purchased a girás hak standing in the name of Thákor Chhatrasangji Parbatsangji also at a public sale effected by the Civil Court, but *after* and not *before* the passing of the Pensions Act, the date of the purchase being 15th March 1882.

"3. I have therefore the honour to request instructions as to whether I should order in this case the name of Bhavánishankar Toláshankar to be entered in the Government books against the hak that he has purchased as above, and if so whether it should be entered *in lieu of* or subordinate to the name of the girássia, and if the latter, whether the payment to him should be subject to the condition of his producing at each payment the life-certificate of the girássia as long as the latter's male line is in existence as in Utamrám's case."

Memorandum from the Commissioner, N. D, No. 3009, dated 29th May, 1883 :—

"Forwarded to Government for orders.

"2. The undersigned thinks that the name of the purchaser should be entered subordinate to, and not in lieu of, the name of the girássia, without prejudice to the claims of sub-sharers, if any, and payment made to him on production of a life-certificate. It appears that Government are not interested so long as the male line continues and the above certificate is produced."

Memorandum from the Remembrancer of Legal Affairs, No. 1310, dated 27th September 1883.

RESOLUTION.—In the circumstances stated, His Excellency the Governor in Council concurs with the Remembrancer of Legal Affairs in thinking that the course prescribed in Government Resolution No. 5118, dated 12th September 1873, should be adopted in the present case.

Copies of Mr. Naylor's report should be forwarded to the Commissioner, N. D., and the Collector of Broach.

(G. R. No. 8168, dated 6th November 1883.)

"16. Whether alienations of this nature are restricted to the life interest of the judgment-debtor, is a question not referred for my opinion and appears to be set at rest by the correspondence which preceded the passing of the Toda Girás Act."

(G. R. No. 7450, dated 9th November 1888.)

**11.** Since the Toda Girás Allowances Act VII of 1887 has become law, no object is to be gained by the issue of sanads for such allowance, and it is therefore best that none be issued. The Act in question was passed for the purpose of declaring the law relating to those allowances (*vide* its preamble), and it would not be competent to Government, if it were desired, to impose any conditions upon their continuance other than those set forth in the Act; and as the Act appears to determine everything which it is necessary to have determined in respect of the allowances, no further document seems to be called for in the interests either of Government or of the recipients. (L. R. No. 1525, dated 2nd October 1890; G. R. No. 7327, dated 15th idem.)

## IV.—MISCELLANEOUS.

**1.** The Commissioners are authorized to re-enter in the accounts, without reference to Government, cash allowances which may have been erroneously struck off. (G. R. No. 2327 dated 13th June 1862.)

**2.** Where no valid title-deed is forthcoming, the regular practice is to consider the first recognized recipient under the British rule as the first grantee of an allowance. (G. R. No. 3903, dated 11th October 1864.)

**3.** Allowances such as that on which the following reference No. 437, dated 20th October 1875, was made by the Alienation Settlement Officer, S. D., are to be continued hereditarily in the line of the recipient at the introduction of British rule:—

"I now do myself the honour to enquire whether the simple word *hereditary* used in their letter No. 2135, dated 1st June 1847, should not be interpreted to mean hereditary *to the incumbent at the introduction of the British Government,* and not to the recipient only of that year.

"2. The intention of the Government of the day seems to have been to confirm the Collector's recommendation, and this was that the allowance should 'be considered hereditary *under the rules dated 23rd June 1842*' (para. 13 of Report No. 68 of 13th January 1847.). Now the particular rule runs thus:—

> 'All (allowances) enjoyed for a period of sixty years, and in possession of a second successor in lineal descent from the original grantee at the introduction of our Government, to be considered hereditary to male offspring.'

"3. This rule, indeed, is not so clear as it might be. Still, interpreted by the *Amended* Rules of 1842 published in 1852, there can be no doubt that it was the male offspring of the recipient at the introduction of the British Government that was meant."

(G. R. No. 6441, dated 13th November 1875.)

4. Except under exceptional circumstances, application for the interference of the Courts, in cases of attachment of cash allowances granted for political considerations, should not be made unless the pensioner agrees to pay the cost of the application. (G. R. No. 7234, dated 23rd December 1875.)

5. There is no reason for holding that a gameti's share in a *khálsa* village is protected from attachment by Section 11 of Act XXIII of 1871. It is not a "pension" in the ordinary acceptation of that term, and if the word "pension" in that section be held to mean any kind of payment, still the payment in question is not granted or continued by Government "on political considerations or on account of past services or present services or as a compassionate allowance." It appears to be a payment to which the former proprietor of a village is entitled in consequence of his having contracted with Government to resign his village on Government's undertaking to pay him a certain portion of the revenue of the village annually in perpetuity. There is nothing of the nature of a grant or of a pension in such a payment. (L. R. No. 1225, dated 2nd November 1877; *vide* G.R. No. 7102, dated 28th idem.).

6. Haks are saleable property, moveable or immoveable, according to their origin, and are, therefore, liable to be attached and sold in execution of decrees. Varshásan allowances appear, from the particulars given in the Law Reports, to be in many cases in the nature of perpetual annuities, and where of that character, and not protected from attachment by Act XXIII of 1871, would be regarded as saleable moveable properties, and liable to attachment and sale. Varshásan allowances and amals vary much in their character, and some would be protected from attachment by Act XXIII of 1871, while others would not; thus it is impossible to lay down any general rule, but each case as it occurs, with full particulars of the character of the allowance attached, should be referred for legal advice. (Adv. Genl. No. 68, dated 22nd October 1878; *vide* G. R. No. 5946, dated 19th November 1878.)

7. Copies of the following opinion No. 1280, dated 1st October 1885, of the Remembrancer of Legal Affairs were forwarded to all Commissioners and Collectors:—

"I do not think that Government can raise any objection to the attachment by the Civil Court of the allowance*, which by the sanad is to be continued without objection or question on the part of Government as to the rights of any rightful holders thereof, whether such rights shall have accrued by inheritance, adoption, *assignment or otherwise.*

"2. The allowance is not protected from attachment by Section 11 of the Pensions Act (XXIII of 1871), for it is not a pension granted or continued by Government on poli-

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*The particular allowance with reference to which the Legal Remembrancer's opinion was recorded was a cash allowance of Rs. 19 entered as *mokása amal* payable from the Karmála Treasury. The character o the allowance was not clear from the sanad nor could it be ascertained fromthe Mámlatdár's records. In the margin of the sanad the allowance was classe as "transferable private property."

tical considerations or on account of past services or present infirmities or as a compassionate allowance."

(G. R. No. 8644, dated 24th October 1885.)

**8.** Cash allowances should appear in the registers of tálukas or villages to which they originally belong, but there is no objection to payments being permitted from the treasuries of places where the recipients reside and their adjustments by the usual method of debit and credit in the financial accounts. (G. R. No. 3186, dated 30th May 1876.)

**9.** Due attention should be paid to the correction of the alienation lists. Any laxity in this respect may lead at some future time to the commission of fraud, and it is therefore of great importance that all necessary alterations should be carefully and punctually made in the printed copies of the lists supplied to Collectors, and all orders regarding such alterations should be sent through the officers in charge of tálukas with a view to their being noted in the táluka lists. (G. R. No. 7257, dated 6th December 1877.)

**10.** The Commissioner, C. D., in whose office cash alienation lists are prepared, should not forward the lists to the Commissioners and Collectors of such districts as have no concern with them. (G. R., G. D., No. 137, dated 13th January 1888.)

**11.** The alienation office should be supplied with two copies of every Government Resolution on the subject of cash allowances whether payable from the central or any other Division. (G. R. No. 8093, dated 12th October 1892.)

**12.** The Government of Bombay is empowered to sanction charitable allowances not exceeding Rs. 50 per annum in the aggregate in any one case to the destitute relatives of deceased revenue freeholders. All cases in which the aggregate annual grant proposed exceeds Rs. 50 should be submitted for the sanction of the Government of India. (G. I., H. R. & A., No. 317, dated 14th July 1880; *vide* G. R. No. 3909, dated 27th idem.)

**13.** The name of a widow who holds an allowance (no matter on what tenure it be held) and who remarries into a distinct family and thus severs her connection with the said allowance, should be struck off. The fact that an allowance is entered as being given to a widow "for life" is not a bar to withdrawing the allowance when she remarries. The words "for life" must reasonably be held to refer only to such period as the widow remains unmarried after the decease of her first husband. The allowance is granted to her for her maintenance after his death, but when she remarries, her maintenance devolves upon her second husband and she has consequently no claim to an allowance from the State for the purpose. To avoid, however, any possible doubt in any future cases which may arise when an allowance is given for the maintenance of a widow, it should be specified that such allowance is granted "for life or until remarriage." (G. R. No. 9501, dated 26th December 1883.)

# CATTLE-POUNDS.*

**1.** Under the provisions of Section 2 of Act V of 1868, the Governor of Bombay in Council is pleased, with the consent of the Governor General of India in Council, to delegate to the Commissioner in Sind the powers of a Local Government, under Sections 4 and 18 of Act I of 1871 (The Cattle Trespass Act). (G. N., J. D., dated 24th June 1871.)

**2.** Government have no objection to the delegation of the general control vested in Government by Section 4 of Act I of 1871 to the Revenue and Police Commissioners, with the exception of the power to dispose of the surplus proceeds, which are credited to Local Funds. (G. R. No. 3933, dated 10th August 1872.)

**3.** The Commissioners should issue strict orders that all the gross cattle-pound receipts should be credited, and all disbursements debited, according to the general rule so that uniformity may exist. The gross proceeds to be brought to account should include only those sums which are levied as fines and those collected on account of the sale-proceeds of cattle. Charges on account of feeding cattle during the time they remain in the pounds, which are taken from the owners and paid at once to the parties to whom due, are not to be brought to account in the Mámlatdárs' books. (G. Rs., G. D., Nos. 1725, dated 22nd April 1872, 2118, dated 27th May 1872, and 2612, dated 2nd July 1872.)

**4.** Section 12 of the Cattle Trespass Act prescribes the fines that may be levied in respect of cattle impounded. It indicates also what 'charges' may be levied for releasing impounded animals. No other claim can be legally made. (G. R., G. D., No. 1894, dated 2nd May 1888.)

**5.** Where practicable, the necessity for bringing stray animals from beyond municipal limits to municipal pounds should be obviated by establishing pounds for circles of villages in convenient situations. (G. R., G. D., No. 3498, dated 10th October 1873.)

**6.** The system of farming out cattle-pounds to contractors is objectionable, inasmuch as it seems to hold out direct encouragement to the contractor to abet, or convive at, illegal seizure. The system is not recognized by the Cattle Trespass Act, and is opposed to the spirit of that Act, though it may not be expressly prohibited. (G. I., H. D., No. 5-337, dated 11th March 1891, to the Government of Bengal; *vide* G. R., G. D., No. 1141, dated 31st idem.)

*Note.*—The practice of farming out cattle-pounds to contractors does not prevail in any of the districts in the Bombay Presidency: *vide* G. R., G. D., No. 1641, dated 9th May 1891.

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* This subject was dealt with by the General Department up to the end of February 1893.

7. The following rules have been prescribed for the information and guidance of all officers concerned in the management of cattle-pounds:—

1. Under the provisions of Act I of 1871 the Police Pátel is *ex-officio* keeper of the pound in his village and is answerable for the proper carrying out of the provisions of the Act. Where there is no Police Pátel to a village, the person who is specially appointed for this purpose by the District Magistrate will be a special pound-keeper in that village.

2. The Act contains all necessary information with regard to mode of seizure of cattle, and so forth. The forms necessary for carrying on the duties of pound-keeper are hereto appended. Printed copies of these forms will be furnished on indents submitted through the Mámlatdár of the táluka. In most instances these forms require no explanation, but in case of doubt explanatory notes have been given at the foot of the form.

3. Printed lists of fines, as specified in Section 12 of Act I of 1871, will be furnished on application to Mámlatdárs. The pound-keeper shall post up such lists in a conspicuous part of the pound and of each village.

4. As every pound-keeper is bound to feed and water all impounded animals until such time as the same are either delivered over to the owners or otherwise disposed of, he may in those cases, where an advance is necessary, be allowed to meet such charges by an advance not exceeding Rs. 10 from the Cattle-pound Fund. The pound-keeper shall keep the account of such advance as per Form No. VI, hereto appended. Such advances shall be adjusted yearly according to the orders in force. When a pound-keeper delivers over charge of his office, he and his successor shall jointly report to the Mámlatdár their having respectively delivered over and received charge of the money received as an advance.

5. The feeding charges of the impounded cattle shall not exceed the rates which may have been or may hereafter from time to time be sanctioned by the District Magistrate. Printed lists of such rates will be furnished to each pound-keeper through the Mámlatdár of the táluka. Copies of such lists must be posted up in a conspicuous part of the pound and of each village.

6. All fines collected by the pound-keeper shall be retained in his custody and when these amount to or exceed Rs. 10 he shall, subject to the provisions of Rule 12, remit the same to the Mámlatdár's treasury with a duplicate memorandum, as per Form No. VII, showing the amount so remitted. On the 20th March of each year the pound-keeper shall, with a similar memorandum, remit to the Mámlatdár's treasury any balance in hand, however small it may be. The Táluka Treasury Officer, after crediting the amount received, should return one copy of the memorandum duly receipted to the

cattle pound-keeper and the duplicate copy should be retained by the Treasury Officer as a chellan for the receipt.

7. The officer in charge of the Police Station shall keep a register, Form No. IX, of all cases referred for disposal under Section 14 of Act I of 1871. He shall also keep a day-book, Form No. X, in which he shall enter all sums realized by the sale of cattle, all sums remitted to the táluka treasury, as also the charges of feeding, &c., paid to pound-keepers.

8. Subject to the provisions of Rule 12, the officer in charge of the Police Station should, as a rule, remit the cattle-pound receipts to the táluka treasury, the day on which they are received by him. The money should be accompanied by a remittance report in duplicate. The amount due to fine and that due to surplus sale-proceeds should be shown separately. No other detail is necessary. The Treasury Officer should return one copy of the remittance report duly receipted and shall retain the other copy as a chellan for the receipt.

9. The Mámlatdár (the Táluka Treasury Officer) on receipt of this amount should at once credit to the Cattle-pound Fund the amount of penalties, and bring the balance, being the amount of surplus sale-proceeds, to the head of Judicial Deposits, to be disposed of as detailed below.

10. The Mámlatdár shall then issue a notice, as per Form No. XI, to be posted on the notice board in the kacheri, inviting claimants for the money in deposit within three months from the date of the notice. At the end of three months, if no person should appear to claim the money, it shall be carried to the credit of the Cattle-pound Fund.

11. If any claimant come forward within the time allowed, the Mámlatdár, after due enquiry and upon being satisfied that the claim is proved, shall, after receiving the sanction of the District Magistrate, make over to such claimant the amount held in deposit.

12. In the case of cattle-pounds situated within the limits of any Municipality, the sums collected shall be credited to the Municipality instead of to the Cattle-pound Fund. The receipts on account of such pounds shall be remitted, with a separate remittance report, as hereinbefore provided, in order that the money may be sent to the Municipality with such remittance report. The Municipality shall, in acknowledging the receipt of the money so remitted, act as provided in Rule 6 or 8, as the case may be.

13. The Assistant Collector in charge of the táluka should, as often as possible, examine all the registers and accounts kept by the pound-keepers and by the officers in charge of the Police Station. The Mámlatdárs and Police Officers must, on their periodical tours, examine the registers kept by the pound-keepers and give the requisite instructions

for their being correctly and neatly kept. The Mámlatdár shall further examine the registers kept by the Officer in charge of the Police Station.

14. The *ex-officio* and special pound-keepers will be remunerated out of the Pound Fund for their duties as pound-keepers according to the scale fixed by orders of the Local Government.

15. If the *ex-officio* pound-keeper be unable to write, he shall employ the Village Accountant to keep the pound register and other documents relating to the pound, but the pound-keeper shall attest these papers by his signature or mark. The pound-keeper and the Village Accountant shall be jointly responsible for the correctness of all the papers. In such cases the Village Accountant shall receive one-half of the amount paid to the pound-keeper out of the pound-keeper's remuneration.

16. The remuneration of the pound-keeper shall be disbursed when the Potagi (or Pátel's salary) is disbursed, *i. e.*, in the months of January and July. The Mámlatdárs should prepare half-yearly bills for this purpose, and should, prior to their disbursement, obtain the sanction of the Huzúr Deputy Collector. The first bill should be prepared for the months from December to May. The bill should be submitted to the Huzúr Deputy Collector for sanction by the 10th of June, and the payment thereof should be made in the month of July. The second half-yearly bill should be prepared for the other six months, *i.e.*, for the months from June to November. The second bill should be punctually sent by the Mámlatdár to the Huzúr Deputy Collector by the 10th of December and the payment made in the January following.

17. In preparing bills, care should be taken that no pound-keeper is allowed remuneration in excess of the maximum amount fixed by the Local Government.

(G. Rs., G. D., Nos. 3, dated 3rd January 1876, and 1161, dated 12th April 1877.)

(*Note*—See G. Rs., G. D., Nos. 1653, dated 24th May 1878, and 3377, dated 6th November 1878, which modify the rules regarding the sale of cattle by Chief Constables.)

## REGISTER No. I.

### FORM OF REGISTER TO BE KEPT UNDER SECTION 8 OF THE ACT.

| Serial No. | Name of the seizer, date of receipt (hour, month and year). | Description of Animal. | | | | | Name of the owner, and his place of residence, if known. | Date of return of cattle to the owner and the signature of recipient. | Fine. | Amount of feeding charges, &c., and signature of the person receiving the same. | Date of report to the Station Officer under Section 14. | Date of sending cattle for sale. | Signature of the Pound-keeper. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Kind. | Age. | Value. | Height. | Special marks and colour. | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

*Note.*—The pound-keeper must sign in column 14 every day's entry made in this Register.

## FORM No. II.

### FORM OF RECEIPT TO BE ISSUED TO SEIZURE OF CATTLE UNDER SECTION 8 OF ACT I OF 1871.

| No. | Name of the person to whom the receipt is given. | Description of cattle. | Date and time of delivery of cattle. | Signature of cattle-pound-keeper. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

## FORM No. III.

### FORM OF RECEIPT TO BE ISSUED TO THE OWNER OF CATTLE ON PAYMENT OR DEPOSIT OF FINES AND CHARGES.

| No. | Name of the owner of cattle. | Description of cattle. | Date on which received in pound. | Date on which fine and charges were paid. | Amount of fine. | Amount of feeding charges. | Total. |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

*Note.*—When the owner of cattle has signed the receipt in Form No. I, a receipt according to this Form No. 3 should be filled in and given to him under the signature of the pound-keeper.

## FORM No. IV.

### FORM OF REPORT TO BE SENT BY THE POUND-KEEPER TO THE OFFICER IN CHARGE OF THE POLICE STATION, AS REQUIRED BY SECTION 14 OF ACT I OF 1871.

| Serial No. | Register number, name of the seizer, the place where the animals were seized, and the date and hour when impounded. | DESCRIPTION OF CATTLE. | | | | | Amount of feeding charges incurred by the pound-keeper. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | Kind. | Age. | Value. | Height. | Special marks and colour. | | |
| | | | | | | | | |

## FORM No. V.

### DAY BOOK OF CATTLE-POUND RECEIPTS AT TÁLUKA FOR THE YEAR 189 .

**Dr.** **Cr.**

| Date. | | Detail. | Amount. | Date. | | Detail. | Amount. |
|---|---|---|---|---|---|---|---|
| Day. | Month. | | | Day. | Month. | | |
| | | To fine on account of cattle, registered No. ... | | | | By payment to self on account of feeding charges of cattle, registered No. | |
| | | Feed of do. ... | | | | On repayment of advance (as the case may be) ... | |
| | | Balance ... | | | | Balance ... | |

*Note*—1. All collections made in the shape of fines, &c., and all charges incurred in feeding the cattle shall be carefully entered by the pound-keeper each day in this form as the transactions occur.

2. The pound-keeper will be held personally responsible for omissions or mistakes in the accounts.

## FORM No. VI.

### FORM OF REGISTER OF ADVANCES.

**Dr.** **Cr.**

| Date. | | Detail. | Amount. | Date. | | Detail. | Amount. |
|---|---|---|---|---|---|---|---|
| Day. | Month. | | | Day. | Month. | | |
| | | | Rs. a. p. | | | | Rs. a. p. |
| 18<br>10th | 75<br>January | To amount of advance received this day from Mámlatdár of with order No. ... | 10 0 0 | 18<br>10th | 75<br>January | By amount paid on account of feeding charges of cattle, registered Nos. ... ... | 0 12 0 |
| | | Balance ... | 9 4 0 | | | Balance ... | 9 4 0 |
| | | | | | | | 10 0 0 |
| 18<br>11th | 75<br>January | The amount received from Fakeera bin Mala on account of feeding charges of cattle, registered Nos. ... ... | 0 12 0 | 18<br>11th | 75<br>January | By amount paid on account of feeding charges of cattle, registered Nos. ... ... | 0 8 0 |
| | | | | | | Balance ... | 9 8 0 |
| | | | 10 0 0 | | | | 10 0 0 |

## FORM No. VII.

### FORM OF REMITTANCE REPORT TO BE MADE BY THE POUND-KEEPER.

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Remittance Report of the Cattle-pound at Táluka.

| Date. | | Register No. | Amount of Fine. |
|---|---|---|---|
| Day. | Month. | | |
| | | | |

Signature of Pound-keeper.

*N.B.*—This report should be prepared in duplicate.
The Táluka Treasury Officer should return one copy, endorsing on it the receipt of the amount, and should retain the other copy in his office for record.

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## FORM No. VIII.

### NOTICE TO BE ISSUED UNDER SECTION 14 OF ACT I OF 1871.

Notice is hereby given that the animals described below and seized at have been sent on to the cattle-pound of the village of Táluka , and that they have been detained there for upwards of 7 days. Any person having a claim to the aforesaid animals is hereby required to appear before the undersigned to establish his claim and get his animals released after payment of the penalties, and feeding charges, &c. Should no one appear and claim the said cattle within 7 days of date of this notice, the cattle will be sold by public auction and the proceeds credited to Government.

Description of Cattle.

Chief Constable.

## FORM No. IX.

### REGISTER BOOK OF CASES OF STRAY CATTLE RECEIVED BY THE STATION OFFICER FOR DISPOSAL, UNDER SECTION 14 OF ACT I OF 1871, AT

| Serial No. | Name of the Pound from which received. | Register number of the cattle-pound, name of the Seizer, the place where they were seized, the date and hour when they were impounded. | Description of Cattle. | | | | | Date of issuing notice. | Signature or mark of the person receiving cattle after establishing his claim. | Name of the purchaser and his signature in token of his having received the cattle. | Date of sale and amount. | At what rate and for what period money was paid to the pound-keeper on account of feeding charges, &c., and signature of recepient. | Amount of penalty levied. | Surplus sale proceeds to be refunded to the owner. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Kind. | Age. | Value. | Height. | Special marks and colour. | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

## FORM No. X.

### DAY BOOK OF CATTLE-POUND RECEIPTS TO BE KEPT BY THE OFFICER IN CHARGE OF POLICE STATION.

Dr. Cr.

| Date. | | Receipts. | Amount. | Date. | | Disbursements. | Amount. |
|---|---|---|---|---|---|---|---|
| Day. | Month. | | | Day. | Month. | | |
| | | | Rs. a. p. | | | | Rs. a. p. |
| 18 | 75 | | | 18 | 75. | | |
| 1st | July ... | To receipt on account of sale of cattle, registered No. 25— Rs. a. p.<br>Amount of fine ... ... 0 8 0<br>Amount of feeding charges, 1 0 0<br>Surplus sale-proceeds ... 5 0 0 | | 1st | July ... | By payment to Pound-keeper for feeding charges ... ... ... ... ... | 1 0 0 |
| | | | | | | Balance ... | 5 8 0 |
| | | | 6 8 0 | | | | 6 8 0 |

## FORM No. XI.

### FORM OF NOTICE OF UNCLAIMED MONEY (SECTION 17 OF ACT I OF 1871).

Notice is hereby given that a sum of , being the surplus sale-proceeds of (description of animals) brought to the cattle-pound of from is now in deposit in the Táluka treasury. Any person having a claim thereto is hereby required to prefer and substantiate the same within three months from this date before the undersigned, Class Magistrate of Táluka ; failing to do which the amount will be disposed of according to the provisions of Act I of 1871.

Mámlatdár and Magistrate, Class.

**8.** In those districts of the (old) Northern Division in which the Talátis or Kulkarnis have extensive charges and the Pátels are generally illiterate and unable to keep the forms of account prescribed by the rules under Act I of 1870 for the management of cattle-pounds sanctioned by Government Resolution, General Department, No. 3, dated 3rd January 1876, the old forms may be adhered to at the discretion of the Commissioner. (G. R., G. D., No. 2201, dated 19th July 1876.)

**9.** The District Magistrate may nominate the Mámlatdár or Mahálkari, and in his absence the Aval Kárkún to conduct sales of cattle under the Pound Act and to keep the accounts relative to such transactions. (G. Rs., G. D., Nos. 1653, dated 24th May 1878, and 3377, dated 6th November 1878.)

**10.** In the case of the outlying cattle-pounds in Thar and Párkar, the District Magistrate may authorize the sales of unclaimed cattle being conducted by the Police Thánadár. (G. R., G. D., No. 2009, dated 3rd July 1878.)

**11.** No authority is vested by the Cattle Trespass Act* I of 1871, in any office to set aside sales of cattle under the Act. (L. R. No. 142, dated 27th January 1885; *vide* G. R., G. D., No. 432, dated 7th February 1885.)

**12.** The passing of Act I of 1884 has not, so far as can be seen, made any difference in the manner of disposing of surplus cattle-pound receipts, and no orders, under clause (*g*) of Section 44 of Act I of 1884, directing that the surplus accruing after the District Local Board has provided for the expenditure under Section 18 (*a*) and (*b*) of Act No. I of 1871 should be credited to the Local Funds of the district, appear to be called for. The net receipts have hitherto been credited to Local Funds and the practice will be continued by the

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* Amended by Act I of 1891.

Accountant General without any formal orders from Government. (G. R. No. 6565, dated 12th August 1885.)

**13.** The intention of the Legislature is that the District Magistrate should ordinarily appoint the pound-keeper and pay his remuneration and that all realizations should be sent to the District Magistrate, the surplus, if any, being disposed of periodically in such manner as Government direct. This should be the practice for all pounds in respect of which the District Magistrate's functions under Sections 5, 6, 12 and 17 have not been legally transferred to some local body. In the case of any pound in respect of which the said functions have been transferred to a local body, the proceeds will be paid to that body instead of to the District Magistrate, and that body will dispose of the surplus by appropriating it or otherwise as Government may from time to time direct under Section 1 (*b*) of Act XVIII of 1883. (L. R. No. 1439, dated 10th November 1886; *vide* G. R. No. 383, dated 17th January 1887.)

**14.** In exercise of the power conferred by Section 1 (*b*) of Act XVIII of 1883, the Governor in Council is pleased to direct, in supersession of all previous orders and rules on the same subject, that the whole of the surplus accruing in any Municipal District or Cantonment under Section 18 of the Cattle Trespass Act I of 1871 shall be placed to the credit of the municipal fund or cantonment fund of such municipal district or cantonment, and that the surplus accruing under the said section in any portion of a district not included in a municipal district or a cantonment shall be placed to the credit of the local fund of such district. (G. N. No. 383 A, dated 17th January 1887.)

**15.** In modification of Notification No. 383 A, published at page 44 of Part I of the *Bombay Government Gazette* for 1887, the Governor in Council is pleased, for the reasons given in paragraph 4 of Government Resolution, General Department, No. 3047, dated 1st October 1887, to direct that in the Municipalities in Sind, noted in the margin, the sums specified against the name of each shall severally be deducted annually from the funds accruing under Section 18 of the Cattle Trespass Act I of 1871, which were directed by the said notification to be placed to the credit of the said Municipalities, and shall be credited to Government, and that only the surplus of the said funds, after deducting the said sums, shall be credited to the said Municipalities respectively. (G. N., G. D., No. 3667, dated 7th December 1887.)

| | Rs. |
|---|---|
| Mánjhand ... | 150 |
| Bubak ... ... | 46 |
| Keti ... ... | 15 |
| Matari ... ... | 205 |
| Garhi Yasin ... | 169 |

**16.** In modification of Notification No. 383 A, published at page 44 of Part I of the *Bombay Government Gazette* for 1887, the Governor in Council is pleased to direct that in the Municipality of Jacobabad in Sind the funds accruing under Section 18 of the Cattle Trespass Act I of 1871, which were directed by the said notification to be placed to the credit of the said Municipality, shall hereafter be credited to Government. (G. N., G. D., No. 98, dated 11th January 1888).

An Act to amend the Cattle Trespass Act, 1871.

**17.** In exercise of the powers conferred by Act XVIII of 1883, the Governor in Council is pleased to cancel the orders notified in Government Notification, Revenue Department, No. 383 A, dated 17th January 1887, published at page 44 of the *Bombay Government Gazette* for 1887, Part I, so far as they directed the surplus accruing in the municipal district of Karáchi under Section 18 of the Cattle Trespass Act, 1871, to be placed to the credit of the Municipality of Karachi, and is pleased to direct that all such surplus accruing as aforesaid within the said area on and after 1st day of April 1891 shall be placed to the credit of Government. (G. N., G. D., No. 446, dated 3rd February 1891.)

Act I of 1871.

An Act to amend the Cattle Trespass Act, 1871.

**18.** In exercise of the powers conferred by Act XVIII of 1883 the Governor in Council is pleased to cancel the orders notified in Government Notification, Revenue Department, No. 383 A, dated 17th January 1887, published at page 44 of the *Bombay Government Gazette* for 1887, Part I, so far as they directed the surplus accruing in the Municipal District of Hyderabad under Section 18 of the Cattle Trespass Act, 1871, to be placed to the credit of the Municipality of Hyderabad, and is pleased to direct that all such surplus accruing as aforesaid within the said area on and after the 1st day of April 1891 shall be placed to the credit of Government. (G. N., G. D., No. 446 A, dated 3rd February 1891.)

Act I of 1871.

* Repealed by Act I of 1890.

**19.** Under the powers vested in him by Act* No. XVIII of 1883 (an Act to amend the Cattle Trespass Act I of 1871), His Excellency the Governor in Council is pleased to transfer the functions of the District Magistrate of the Upper Sind Frontier District under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871 to the Cantonment Committee of Jacobabad with regard to the pound established under Section 4 of the Act within the said cantonment. (G. N., G. D., No 249, dated 20th January 1886.)

**20.** In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883 the Governor in Council is pleased to transfer to the following Municipalities, within the municipal districts respectively subject to their jurisdiction, the functions of the District Magistrate under the Cattle Trespass

Act I of 1871 which are hereinbelow respectively specified, *viz.*:—

| Name of Municipality. | Sections of Cattle Trespass Act, 1871, under which District Magistrate's functions are transferred. |
|---|---|
| The Municipality of Ahmedabad ... | 4, 5, 6, 12, 14 and 17. |
| Do. Viramgám ... ... | |
| Do. Sánand ... ... | |
| Do. Dhandhuka ... | 4, 5 and 6. |
| Do. Prantij ... ... | 6. |
| All other Municipalities in the Kaira District . | |

(G. N. No. 383, dated 17th January 1887.)

**21.** In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883, the Governor in Council is pleased to transfer to the Municipalities of Godhra and Dohad in the Panch Mahâls District, within the municipal districts respectively subject to their jurisdiction, the functions of the District Magistrate under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871. (G. N. No. 1847, dated 25th March 1887.)

**22.** Under the powers vested in him by Act* No. XVIII of 1883 (an Act to amend the Cattle Trespass Act I of 1871), His Excellency the Governor in Council is pleased to transfer the functions of the District Magistrate of the Karáchi District under Sections 5, 6, 12 and 17 of the Cattle Trespass Act I of 1871 to the Municipality of Tatta in the Karáchi District with regard to the pound established under Section 4 of the Act within the limits of the said Municipality. (G. N., G. D., No. 1669, dated 7th June 1887.)

* Repealed by Act I of 1891.

**23.** In exercise of the power conferred by Section 1 (*a*) of Act XVIII of 1883, the Governor in Council is pleased to transfer to all Cantonment Committees and in cantonments in which no Cantonment Committee is constituted, to all Officers Commanding the stations, within the cantonments respectively subject to the jurisdiction of such Cantonment Committees and officers, the functions of the District Magistrate under Sections 4, 5, 6, 12, 14 and 17 of the Cattle Trespass Act I of 1871. (G. N. No. 1968, dated 29th March 1887; *vide* also G. R. No. 4006, dated 1st July 1887.)

**24.** In exercise of the power conferred by Section 1 (*a*) of Act XVIII† of 1883, the Governor in Council is pleased to transfer to the Surat Municipality, within the Surat Municipal District, subject to its jurisdiction, the functions of the District Magistrate under Sections 4, 5, 6, 12, 14

† Repealed by Act I of 1891.

and 17 of Cattle Trespass Act I of 1871. (G. N., G. D., No. 4082, dated 1st October 1889.)

* Repealed by Act I of 1890.

**25.** In exercise of the power conferred by Section 1 (*a*) of Act XVIII* of 1883, the Governor in Council is pleased to transfer to the Municipalities hereinbelow specified within the municipal districts respectively subject to their jurisdiction the functions of the District Magistrate under Sections 4, 5, 6, 12, 14 and 17 of the Cattle Trespass Act I of 1871:—

*Name of Municipality.*

The Municipality of Mahudha.
Do. Od.
Do. Anand.
Do. Umreth.
Do. Borsad.
Do. Mátar.

(G. N., G. D., No. 1206, dated 25th March 1890.)

**26.** Whereas it appears to the Governor in Council on the reports of the District Magistrates of Ahmedabad, Kaira, the Pánch Maháls, Broach and Surat that in the local areas hereinbelow specified, subject to the jurisdiction of the said Magistrates, respectively, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st December 1891, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local areas above referred to:*

*Ahmedabad District.*—The tálukas of Daskroi, Viramgám, Dhandhuka, Sánand and Dholka.

*Kaira District.*—The tálukas of Mehmadábád, Mátar, Nadiád, A'nand, Borsad, Thásra and Kapadvanj.

*Panch Maháls District.*—Villages of Mojalpura, Kathiapura, Hálol, Raenwadia, Dhinkuva, and Chhajdivali of the Hálol Mahál.

*Broach District.*—Municipal towns of Broach, Jambusar, A'mod, Anklesvar and Hánsot, and the villages of Dehej and Vágra.

*Surat District.*—The villages of Ránder, Adájan, Bhátha Fulpáda, Katárgám, Ved, Dabholi, Seganpur, Tunki, Varaccha, Kumbharia, Magod, Dubhal, Parvat, Navagám, Anjna, Karanj, Umarwáda, Katodra, Majura, Athwa, Bhatar, Piplod, Umra, and Pal of the Chorási Táluka; Amroli, Dihen, Olpád, Karsad, and Kathodra of the Olpád Táluka; and Mándvi, Turkesar and Bodhan of the Mándvi Táluka.

(G. N., G. D., No. 4069, dated 24th November 1891.)

**27.** Whereas it appears to the Governor in Council, on the report of the District Magistrate of Poona, that in the local area comprised within (1) the municipal district subject to the Municipality of the City of Poona, and (2) the municipal district subject to the Suburban Municipality of Poona, and (3) the military cantonments of Poona and Kirkee, which area is subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops and other produce thereon;

In exercise of the power conferred by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, the Governor in Council is pleased to direct that for every head of cattle of any kind herein below specified which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine according to the following scale, *viz.*:—

| | |
|---|---|
| Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow, or heifer ... ... | ... eight annas. |
| Goat or kid ... ... | ... two annas. |

2. And in exercise of the power conferred by Section 26 of the said Act, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the above local area, the first paragraph of the said Section 26 of the Cattle Trespass Act of 1871 shall be read as if it had reference to cattle generally instead of pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

(G. N., G. D., No. 765, dated 8th March 1892.)

**28.** Whereas it appears to the Governor in Council, on the report of the District Magistrate of Ahmedabad, that in the local area hereinbelow specified, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the

Governor in Council is pleased to direct in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st August 1892, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local area hereinbelow specified the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local area above referred to.*

*Ahmedabad District*—The táluka of Parántij.

(G. N., G. D., No. 2583, dated 27th July 1892.)

**29.** Whereas it appears to the Governor in Council on the report of the District Magistrate of Surat that in the local area hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 15th December 1892, for every head of cattle specified in the scale contained in the first mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local area hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall on and after the date specified in the first paragraph of this notification, be read as if it had reference also to kine, goats, sheep, asses and buffaloes instead of to pigs only and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local area above referred to.*

*Surat District*—The City of Surat.

(G. N., G. D., No. 4610, dated 14th December 1892.)

**30.** Whereas it appears to the Governor in Council, on the report of the District Magistrate of Dhárwár, that in the local areas hereinbelow specified, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that, from the date of the publication of this notification, for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragaph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid, instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local arreas above referred to.*

| Táluka. | Name of locality. |
|---|---|
| Dhárwár ... | 1 Municipal town of Dhárwár and the Railway limits.<br>2 Naválur.<br>3 Bettigeri.<br>4 Mugad. |
| Hubli ... | 1 Municipal town of Hubli and the Railway station.<br>2 Unkal.<br>3 Kalwad. |
| Kalghatgi ... | 1 Kalghatgi. |
| Bankápur ... | 1 Bankápur.<br>2 Ingalgi.<br>3 Dhundshi.<br>4 Shiggaum. |
| Ránebennur... | 1 Municipal town of Ránebennur and the Railway limits.<br>2 Tumminkatti. |
| Hángal ... | 1 Hángal.<br>2 Tilwalli.<br>3 Alur. |
| Karajgi ... | 1 Karajgi.<br>2 Municipal town of Háveri. |

| Táluka. | Name of locality. |
|---|---|
| Kod ... ... | 1 Rattihalli. |
| Navalgund ... | 1 Municipal town of Nargund.<br>2 Konnur.<br>3 Algawadi. |
| Ron ... ... | 1 Naregal |

(G. N., G. D., No. 1799, dated 22nd May 1893.)

**31.** Whereas it appears to the Governor in Council on the report of the District Magistrate, Surat, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after 15th July 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforeside.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragrph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local areas above referred to.*

*Surat District*—The villages of Kachholi, Amalsád, Abráma, Jalálpor, Mandir, 'At, Ancheli, Panar, Sisodra, Saribujrag, Kothamdi, Sarav, Munsád, Sultánpur, Matwad, Supa, Kharsad, and Dhárágiri of the Jalálpor Táluka.

(G. N. No. 4363, dated 17th June 1893).

**32.** Whereas it appears to the Governor in Council, on the report of the District Magistrate of Belgaum, that in the Cantonment of Belgaum, subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and to damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st July 1893, for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within the said local area and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local area included within the Cantonment of Belgaum, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

(G. N. No. 4559, dated 24th June 1893.)

**33.** Whereas it appears to the Governor in Council, on the report of the District Magistrate, Surat, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after the 1st September 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local areas referred to.*

*Surat District.*—The villages of Atodra, Jáfrabad, Kudiána, Bhesán, Chapra-Bhátha, Sáyan Paria and Kim Ambli of the Olpád Táluka.

(G. N. No. 5874, dated 15th August 1893.)

**34.** Whereas it appears to the Governor in Council, on the report of the District Magistrate, Broach, that in the local areas hereinbelow specified subject to the jurisdiction of the said Magistrate, cattle are habitually allowed to trespass on land and damage crops or other produce thereon; the Governor in Council is pleased to direct, in exercise of the power conferred upon him by Section 12 of the Cattle Trespass Act, 1871, as amended by Section 5 (1) of Act I of 1891, that on and after 1st December 1893 for every head of cattle specified in the scale contained in the first-mentioned section which may be seized within any of the said local areas and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale aforesaid.

2. And in exercise of the power conferred by Section 26 of the Cattle Trespass Act, 1871, as amended by Section 8 of Act I of 1891, the Governor in Council is pleased to direct that, with respect to the local areas hereinbelow specified, the first paragraph of the said Section 26 of the Cattle Trespass Act, 1871, shall, on and after the date specified in the first paragraph of this notification, be read as if it had reference to cattle of any kind mentioned in the scale aforesaid instead of to pigs only, and as if the words "fifty rupees" were substituted for the words "ten rupees."

*Local areas above referred to.*

*Broach District.*—The villages of Vejalpur Pati, Kalami Vaga, Kasak Pati, Mojumpur Pati, Dungari Pati, Ali Pati, Bholáv, Nandeláv, Sherpura, Kanthária, Degám and Kukarwáda in the Broach Táluka.

(G. N. No. 8542, dated 22nd November 1893.)

# CIVIL SERVICE.

**1.** The principle of special selection for promotion referred to in the following extract paragraph 18 of the letter from the Government of India to the Government of Bombay, No. 301, dated 14th February 1890, will be strictly carried out by the Government of Bombay:—

> "Lastly, I am to invite attention to paragraph 23 of the Government of India's Despatch of the 9th October 1888, and to say that the principle of special selection must be rigidly enforced on all occasions of appointments made from the Provincial Service to the posts of District Officer, Sessions Judge and the ungraded appointments made under the statute. I am also to take this opportunity generally to say that the Governor General in Council fully accepts the 46th recommendation of the Public Service Commission that, inasmuch as the administrative charge of a district involves very responsible duties, the principle of selection should be more completely adopted even when a member of the Indian Civil Service is to be promoted to such office. His Excellency in Council has had occasion, in connection with memorials, in which officers have complained of their supersession by juniors in the post of Divisional Commissioner, to express his adhesion to the principle that selection and not seniority should govern such high appointments. The principle of selection must be more absolute in respect of such appointments as that of Commissioner than it is in respect of the appointment of District Judge or Magistrate and Collector, but it should be distinctly recognized that mere length of service gives no claim to promotion in the Indian Civil Service above the rank of First Assistant Magistrate, and that no officer should be appointed to the charge of a district, who has not in the course of his previous service given distinct evidence that he is fit for such office."

(G. R. No. 2443, dated 8th April 1890.)

**2.** A Statutory Civilian who has exercised the option of remaining in his former position, instead of being transferred to the Provincial Service, the maintenance of the *status quo* would simply mean that his appointment would continue as hitherto to be specially treated outside both the Covenanted and Provincial Services. He would not belong to any organized service in which he would, under ordinary circumstances, rise by seniority to certain posts. His claims to advancement would depend entirely on the merit and ability that he might display, and each step that he might gain would be treated as a fresh appointment under the rules passed under the Act of 1870. (S. of S. No. 104, dated 12th September, 1889, and G. I., H. D., No. 2329, dated 2nd December 1890; *vide* G. R. No. 9008, dated 17th idem).

**3.** As it has been decided by the Secretary of State that a Statutory Civilian is the incumbent of a particular office and not a member of an organized service, proposals for the appointment to fresh offices of individual Statutory Civilians must be referred for the sanction of the Government of India. This decision will not apply to promotions merely from grade to grade which do not involve a change in the duties and responsibilities discharged, such as that of a Second Assistant Collector and Magistrate to be a First Assistant, or of an Assistant

Commissioner of the 3rd Class to the 2nd or 1st Class. Such promotions can be made by the Local Government of its own motion. The sanction of the Government of India is, however, required before any promotion, however temporary, of a Statutory Civilian is made to the office of District Magistrate or District and Sessions Judge, or to any other office the duties of which differ in character from those of the substantive appointment of the officer whom it is proposed to promote. In urgent cases there will be no objection to recommendations for merely temporary promotions being made by telegraph. (G. I., H. D., No. 353, dated 24th September 1891; *vide* G. R. No. 7106, dated 15th October 1891.)

4. With the previous sanction of the Governor General in Council, the Governor in Council is pleased to notify that the following appointments in the Bombay Presidency, to fill which members of the Civil Service of India have hitherto been recruited, shall be appointments to which members of the Bombay Civil Service can properly be appointed, subject to the rules for the time being in force under 33 Vict., Cap. 3, Section 6:—

2 posts of Collector and District Magistrate.

2 posts of District and Sessions Judge.

*1 post of Joint Judge and Joint Sessions Judge.

2 posts of Assistant Judge and Sessions Judge.

2. When these posts are held by members of the Bombay Civil Service their pay shall be as follows:—

Collector and District Magistrate—

| | Rs. |
|---|---|
| If in the 1st Grade... ... ... ... | 1,600 |
| If in the 2nd Grade ... ... ... | 1,200 |

District and Sessions Judge—

| | Rs. |
|---|---|
| If in the 1st Grade ... ... ... | 1,600 |
| If in the 2nd Grade... ... ... ... | 1,200 |
| If in the 3rd Grade... ... ... ... | 1,000 |
| Joint Judge and Joint Sessions Judge ... | 800 |

Assistant Judge and Sessions Judge—

| | Rs. |
|---|---|
| If in the 1st Grade... ... ... ... | 600 |
| If in the 2nd Grade ... ... ... | 500 |

3. In addition to these appointments the following appointments, for which recruitment has hitherto been made in the Civil Service of India, have been thrown open to the Bombay Civil Service and added to the existing grades of that service:—

| | | | Rs. |
|---|---|---|---|
| 3 posts of 1st Assistant Collector. | to be converted into | 3 posts of Deputy Collector and Magistrate, 3rd Grade, on ... | 600 |
| 4 posts of 2nd Assistant Collector. | | 4 posts of Deputy Collector and Magistrate, 4th Grade, on ... | 500 |

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* This appointment has since been converted into one of Assistant Judge and Sessions Judge of the second grade (Government Notification No. 5002, dated 3rd July 1897).

| | Rs |
|---|---|
| 2 posts of Assistant Collector. to be converted into 2 posts of Deputy Collector and Magistrate, 6th Grade, on | ...300 |
| 1 post of Tálukdári Settlement Officer... ... | ...800 |
| 1 post of Registrar of the High Court * ... | ...1,200 |

(G. N. No. 6768, dated 23rd August 1892).†

**5.** In the case of officiating appointments of provincial officers for short vacancies, not exceeding three months at a time, to Headships of Districts and District Judgeships, no reference to the Government of India need be made. Such short vacancies will afford the means of testing an officer's fitness for more extended employment in those posts; and in reporting to the Government of India for sanction nominations for longer periods it should always be stated whether an officer has been tried in this manner, and with what result. As a general rule it will be prudent to take every suitable opportunity of thus ascertaining an officer's capacity before proposing to employ him permanently in these important and responsible posts. The Government of India desires to correct the impression which appears to have prevailed in some quarters, that it will be necessary for a Provincial Civil Servant to go through the whole succession of subordinate grades in the executive or Judicial Service before he can be selected for a scheduled post. On the contrary, it will always be desirable to select persons for higher executive office who, while they have given proof of distinguished ability by sufficiently long service, are still comparatively young, and possess that bodily activity which is a *sine quâ non* for such employment. Every appointment of the kind must be based wholly upon fitness and merit, seniority being regarded only when the claims of two or more officers who are equally fit come into competition. Nor does the Governor General in Council intend that selection should be less absolute, or more restricted to the higher grades of the Provincial Service, in the case of judicial appointments. It has been too much the custom to regard promotion from grade to grade of the Subordinate Executive and Judicial Services as a mere matter of seniority; and it should be made publicly known that every Government and Administration reserves liberty to make promotions in these grades without regard to seniority.

The present Uncovenanted Service Leave and Pension Rules, or, in other words, the provisions of Part

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*Note*—It rests with the Honourable the Chief Justice to nominate an officer for the appointment, subject to any rules and restrictions prescribed by His Excellency the Governor in Council.

† It was suggested by the Government of India in paragraph 7 of their letter No. 2195, dated 10th November 1892, (G. R. No. 9499, dated 3rd December 1892) that in future similar notifications the Provincial Service in the Bombay Presidency should be designated the 'Bombay Provincial Civil Service' in conformity with the wording of the rules sanctioned by the Secretary of State.

III, Chapter XIV, of the Civil Service Regulations, regarding leave, and of Part IV, Chapters XV to XIX, regarding pension, will be applied to the Provincial Service. But the present Statutory Civilians whether they enter that service or not, will continue to be governed by the Leave and Pension Rules now applicable to them.

(G. I., H. D., (Public) No. $\frac{9 \text{ Public}}{1342\text{-}1352}$, dated 21st April 1892; *vide* G. R. No. 6768, dated 23rd August 1892.)

6. Of the general conditions, subject to which alone appointments can be made from the Provincial Service to the scheduled posts, the *first* and paramount condition is absolute and proved fitness, opportunity of testing which will be afforded by the officiating appointments for short periods, which Local Governments and Administrations will be able to make. *Secondly*, the maximum extent to which room in the higher offices will gradually become available for competent members of the Provincial Service, is one-sixth of the appointments in the cadre of the Indian Civil Service or the Commission, except in cases where Military officers in a fixed proportion are still, in Non-Regulation Provinces, recruited for the Commission, when the maximum is one-sixth of the total after deducting the proportion reserved for Military officers. *Thirdly*, such appointments save in the exceptional circumstances contemplated in paragraph 21 of the Secretary of State's Despatch of the 12th September 1889, are subject to the preferential right of officers who entered the service before the reduction of the recruitment in 1880—that is of Indian Civil Servants who passed the competitive examination in or before the year 1879, and officers of the Commissions appointed in or before 1881. An instance of the exceptional circumstances contemplated by the Secretary of State would be the creation of a new appointment outside of the existing cadre, to which no officer in the service could have a preferential right. *Fourthly*, such appointments are further subject to the right of the remaining officers of the Indian Civil Service or Commission (as the case may be), recruited after 1879—81, to have their claims considered to the extent to five-sixths of the posts for which recruitment was or might have been made in any one year. Thus, if it be assumed that the vacancies in the cadre for which recruitment of Indian Civilians in any one year after 1881 had to be made were ten, this, representing five-sixths of the total recruitment, would give two posts in that year to fill which recruitment might have been made for the Provincial Service; but the claims of officers in the Provincial Service to succession to those posts would not come into consideration until those of the ten members of the Indian Civil Service, or the survivors of them, had been considered; and when the two posts had been given to the Provincial Service, no more scheduled posts (always subject of course to the maximum of one-sixth of the total) could be allotted to that service till the legitimate claims to

promotion of the Indian Civilians of the following year had come under consideration. *Fifthly*, if no member of the Provincial Service who is fully fit and competent be available for any listed office which may become vacant, a member of the Indian Civil Service may be appointed to it. (G. I., H. D., No. 1536, dated 27th May 1892; *vide* G. R. No. 7070, dated 5th September 1892.)

7. The conditions which the Government of India and the Secretary of State have determined must be satisfied by candidates for admission to the Provincial Service, are the following:—

I.—Every candidate for appointment by recruitment must furnish satisfactory evidence—

(*a*) that he is not over 25 years of age, except in the case of Barristers, Advocates or Pleaders appointed to the Judicial Branch otherwise than by competitive examination. In these excepted cases article 63 of the Civil Service Regulations fixes the maximum age at 30;

(*b*) that he has attained a prescribed preliminary standard of education, and especially of qualification in one of the vernacular languages of the Province in which he is to be employed. The vernacular standard should be a high one, involving a thorough knowledge of the language and ability to write and read the written character with facility. In the case of Europeans and Eurasians, this requirement will have to be enforced by means of a special examination; in the case of Natives, evidence of it will be provided by the candidate having passed the University or School Standard Examinations;

(*c*) that he is of sound health, good physique, and active habits; and

(*d*) that he is of good character.

II.—Every person appointed to the Provincial Service by recruitment shall be subject to a period of probation or training during which time his appointment will be probationary only, unless in especial cases the Local Government declares such probation or training to be unnecessary.

III.—The subjects of Native Princes in alliance with Her Majesty shall be eligible for appointment, provided they are qualified in other respects.

IV.—Recent residence of at least three years in the Province should, as a general rule, be an essential condition of admission, and no Barrister, Advocate, or Pleader should be appointed as such unless he has been at least three years actually practising his profession in India and can speak the Provincial vernacular.

V.—Europeans who are not Natives of India shall be eligible, if qualified by the above conditions, for appointment in the Bombay Presidency with the sanction of the Secretary of State.

VI.—No member of the Provincial Service shall be dismissed otherwise than on the result of a judicial or formal department inquiry.

(G. I., H. D., No. 1536, dated 27th May 1892; *vide* G. R. No. 7070, dated 5th September 1892.)

**8.** In exercise of the power conferred by Statute 33 Victoria, Chapter 3, Section 6, and in supersession of the rules published in Notification No. 1534, dated the 22nd August 1879, the Governor General in Council has been pleased to make the following rules, which have been sanctioned by the Secretary of State in Council with the concurrence of a majority of the members present:—

1. The Local Government may appoint any member of the Provincial Civil Service subordinate to it, who is a Native of India and of proved merit and ability, to any of the offices, places and employments ordinarily held by members of the Civil Service of India, to fill which it has been declared by such Local Government (by notification in the official Gazette) that members of such Provincial Civil Service can properly be appointed; provided that no appointment shall be made to the office of District and Sessions Judge, or Chief Administrative Officer of a district, or to any administrative office of higher rank, if the vacancy to be filled is permanent, or for a period of more than three months, without the sanction of the Governor General of India in Council.

2. The Local Government may, with the previous sanction of the Governor General in Council (but not otherwise) at any time appoint any Native of India of proved merit and ability to any of the offices, places, and employments specified by such Local Government in any such notification as in Rule 1 is mentioned; provided that not more than one-fourth of the offices, places, and employments so specified shall at any one time be held by Natives of India not members of the Provincial Civil Service subordinate to that Local Government; but this proviso shall not apply to or include any Native of India (not a member of a Provincial Service) who has, prior to the making of these rules, been appointed under Statute 33 Vict., Cap. 3, Section 6, to an office, place, or employment in the Civil Service of India.

3. The Local Government may (with the previous sanction of the Governor General in Council in any case in which such sanction is required for a permanent appointment) declare any appointment to be made on probation only, and may prescribe the terms on which it is made and the conditions with which the person appointed must comply before he can be confirmed.

4. The Local Government may at any time suspend and, with the previous sanction of the

Governor General in Council, remove any person appointed by such Local Government under these rules.

(G. I., H. D., Notn. No. 2159, dated 2nd November 1892, republished under G. N. No. 8813, dated 9th idem).

**9.** No. 1 of the above rules applies only to the appointment to reserved posts of members of the Provincial Civil Service, including such Statutory Civilians as may have been transferred to that service, or as may have availed themselves of the option of joining it offered in Home Department letter No. 1536, dated 27th May 1892.

The case of Statutory Civilians who have elected to remain in their original position will be governed by Rule 2 under which the previous sanction of the Governor General in Council is required to their appointment to any listed post. Such Statutory Civilians hold appointments outside both the Covenanted and the Provincial Civil Service, and the effect of Rule 2 is to continue in their case the principle of the existing orders* regulating their promotion. The sanction of the Government of India will not be required to promotions merely from grade to grade which do not involve a change in the duties and responsibilities discharged, such as that of an Assistant Collector to be a Second or First Assistant. These promotions may continue to be made by the Local Government of its own motion. The sanction of the Government of India will, however, be required before any promotion, however temporary, of a Statutory Civilian who remains in his present position is made to the office of Collector and District Magistrate, or of Judge and Sessions Judge, or to any other office which is entered as a separate office in the schedule to the Statute 24 and 25 Vict., Cap. 54, or the duties of which differ in character from those of the substantive appointment of the officer whom it is proposed to promote.

*Government of India letter No. 353, dated 24th September 1891. (G. R. No. 7106, dated 15th October 1891).

From the nature of the case, Europeans who are Natives of India within the definition contained in Section 6 of Statute 33 Vict., Cap. 3, cannot be appointed to any listed posts under the rules in question, inasmuch as the rules themselves and the Statute under which they are framed only authorize the appointment of Natives of India, as defined in Section 6, to posts ordinarily held by members of the Indian Civil Service. If it is considered desirable at any time in the public interests to appoint a European member of the Provincial Service to any of the listed posts, the appointment, in a Regulation Province, can only be made in accordance with the procedure of Sections 3 and 4 of the Civil Service Statute of 1861 (24 and 25 Vict., Cap. 54), if the office in question is entered in the Schedule to that Statute. In the non-Regulation Provinces, or in the Regulation Provinces if the office in question is not a 'scheduled' post but only reserved for members of the Indian Civil Service by executive order, the appointment of a European member of the Provincial Service can only be made with the previous sanction, as an executive measure, of the Secretary of State.

(G. I., H. D., No. 2195, dated 10th November 1892; *vide* G. R. No. 9499, dated 3rd December 1892.)

**10.** A Statutory Civil Servant who does not join the Provincial Service, although legally the incumbent of a specific post, in practice obtains officiating promotion to higher posts *pari passu* with his contemporaries in the Indian Civil Service. His claims to promotion rest on seniority combined with fitness. His promotion therefore from one specific post to another is governed by principles analogous to those regulating the promotion of the members of the Indian Civil Service, and this being so the ordinary rules as to acting allowance in privilege leave vacancies (Art. 120 of the Civil Service Regulations) necessarily applies to his case. (G. I., H. D. No. 379, dated 9th June 1893; *vide* G. R. No. 4915, dated 7th July 1893.)

**11.** Although a Statutory Civilian does not belong to an organized service, his claims to promotion in the ordinary line of appointments reserved for Indian Civilians will, subject to his merit and fitness, be considered after the claims of the Civilian who ranks as his immediate senior under the standing orders for purposes of promotion have been satisfied or considered. Statutory Civilians who have elected to retain their present position are equally eligible with officers of the Provincial Civil Service for selection to all the posts in the cadre of the Indian Civil Service listed as open to the Provincial Service (*vide* No. 2 of the Rules under Statute 33 Vict., Cap. 3, Section 6, published with Home Department Notification No. 2159, dated 2nd November 1892). Statutory Civilians who have elected to retain their present position are not eligible for offices in the regular grades of the Provincial Civil Service. The Statutory Civilians who have joined the Provincial Service are on the other hand eligible for promotion to the posts in the regular grades of that service, such as those in the senior grades of Deputy Collectors or Subordinate Judges. Both classes of officers (*i.e.*, Statutory Civilians as well as *ex*-Statutories transferred to the Provincial Service) are equally eligible for the listed posts. (G. I., H. D. No. 1136, dated 14th August 1893; *vide* G. R. No. 6583, dated 11th September 1893.)

**12.** For the purposes of the Travelling Allowance Regulations, all Statutory members of the Provincial Civil Service should be treated as officers of the first class, irrespective of the pay which may be drawn by them. (G. I., H. D. No. 1302, dated 11th September 1893; *vide* G. R. No. 7171, dated 2nd October 1893.)

**13.** No Military or Uncovenanted Officers will be appointed to the revenue establishment in Sind. (G. R. No. 1482, dated 23rd February 1886.)

**14.** The scheme sanctioned by the Secretary of State for India, in his Despatch No. 119, dated 3rd December 1885, for facilitating the employment of Covenanted Civil Servants in the Revenue Branch of the Sind Commission, is that—

(1) all names of Covenanted Civilians should be removed from the list of the Sind Commission.

(2) in the grade of Collectors, an increase to the Presidency *cadre* should only be made when an actual appointment of a Civilian to a similar appointment in Sind is made and the increase is counterbalanced by a decrease in the Sind *cadre.*

(3) as regards the appointments of First and Second Assistant Collectors, officers in Sind must receive their promotion at the same time as their contemporaries in the Presidency, each such promotion, which will increase the *cadre* up to a limit of three in each grade, being made as required to carry out the above scheme, without reference to the fact whether such increase causes an increase over the present combined Sind and Presidency *cadres.* Increases once made are to be permanent.

(G. R. No. 4573, dated 30th June 1890.)

**15.** A Covenanted Civilian serving in Sind can only be promoted when the Civilian next below him on the Presidency list becomes eligible for promotion. (G. I., H. D., No. 2399, dated 16th December 1889; *vide* G. R., No. 130, dated 8th January 1890.)

**16.** The Uncovenanted Officers of the Sind Commission are not under any legal disability in the matter of eligibility for appointment to the grade of Collector in Sind. (G. R. No. 313, dated 15th January 1892.)

**17.** The postings of Junior Civilians in Sind will be under the Commissioner. (G. R. No. 573, dated 26th January 1892.)

**18.** Special Sind allowances should be granted to Covenanted Civil Servants serving in the Land Revenue Department in Sind, namely, to a Collector or First Assistant Collector, substantive or acting, Rs. 100 a month; to a Second Assistant Collector, substantive or acting, Rs. 50 a month. (S. of S. No. 119, dated 3rd December 1885; *vide* G. R., No. 1482, dated 23rd February 1886.)

**19.** Members of the Covenanted Civil Service below the rank of Second Assistant Collector who may be employed in the Revenue Department in Sind should be granted a special allowance of Rs. 50 a month. (S. of S. No. 60 (Public), dated 8th July 1886; *vide* G. R. No. 6097, dated 25th August 1886.)

**20.** The two appointments of Deputy Commissioners in Sind are special and, carrying special pay, are not included in those for which the Sind allowance is granted. (G. R. No. 5041, dated 14th July 1886.)

**21.** The order of seniority of the Civil Servants who come out to India in any year is decided by the Despatch of the Secretary of State in which their appointment is communicated and is accepted by Government on that authority. The order can be altered by the Secretary of State only. (G. R. No. 6309, dated 25th October 1881.)

**22.** Having regard to the announcement made by the Civil Service Commissioners, with the permission of the Secretary of State, that 'the seniority in the Civil Service of India of the selected candidates shall be determined according to the order in which they stand on the list resulting from the final examination,' the position of Civil Officers in the Provincial Civil Lists should be regulated by the order in which they stand on the list resulting from the final examination in England, and should not in any way depend on the Departmental Examinations in India. It is, however, open to Local Governments to insert in the Civil List a separate statement showing the order of Civilians according to the date of passing the Departmental Examinations; but for the purposes of the general list the position of officers should, in the opinion of the Government of India, be determined by the order of merit shown at the final examination in England. (G. I., H. D., No. 11-415, dated 18th March 1885; *vide* G. R. No. 2894, dated 9th April 1885,)

**23.** Newly appointed Civilians are required to report their arrival in India within such period after the grant of their certificate of qualification as the Secretary of State may in each case direct. The general practice is to allow Civilians to report their arrival within five months from the date of their being certificated by the Civil Service Commissioners, but this practice does not admit of any one breaking or delaying his journey after leaving England without the special permission of the Secretary of State. (S. of S. No. 3, Public, dated 12th March 1885; *vide* G. R. No. 3024, dated 14th April 1885.)

**24.** The Comptroller of India Treasuries should be informed, when occasion arises, of the dates from which members of the Bombay Civil Service are permitted to retire from the service as well as of the amounts of annuities payable to each. (G. R., No. 8303, dated 13th October 1885.)

**25.** Under instructions from the Secretary of State, it is hereby notified for general information, that at and after the examination to be held in the year 1892 for the selection of candidates for the Civil Service of India, no candidate will be admitted to the examination whose age was less than 21 years and more than 23 on the 1st April preceding the date of examination. (G. I. Notn. No. 2183, dated 22nd November 1889; *vide* G. R. No. 9256, dated 6th December 1889.)

**26.** The concession of allowing newly appointed Civil Servants to remain in England an additional year for the purpose of graduating in Honours at the Universities has been withdrawn, and no exception to this decision will be made. The young Civilians will be required to report their arrival in India within the prescribed period after passing their final examination. (S. of S. No. 4, Public, dated 9th January 1890; *vide* G. I., H. D., No. 316, dated 15th February 1890, and G. R. No. 1712, dated 4th March 1890.)

**27.** Information as regards casualties among Civil Servants of the Bombay Presidency occurring out of India, will be communicated to the Government of Bombay from the Home Department of the Government of India. (G. I., H. D., No. 428, dated 27th September 1892; *vide* G. R. No. 8219, dated 17th October 1892.)

**28.** The Secretary of State for India has decided that a Covenanted Civil Servant who is permanently transferred from one Presidency to another should, as heretofore, execute a fresh covenant, but that he must continue to subscribe to that fund (and that fund only) to which, at the time of transfer, he subscribes. (G. I., H. D., No. 1493, dated 9th October 1883; *vide* G. R. No. 7954, dated 26th idem.)

**29.** The following orders were issued in the case of an Indian Civil Servant who had been removed from the European General Hospital to the Lunatic Asylum:—

"Mr.—seems to have been treated with all kindness and consideration both in the Hospital and at the Asylum, but he should not have been sent by the Hospital authorities to the Asylum as a pauper, or through the intervention of the Commissioner of Police, under Section 4 of Act XXXVI of 1858, until at any rate other means provided for obtaining his admission into the Asylum had been exhausted. The course which should have been taken is that pointed out in the two last paragraphs* of the Surgeon General's letter. That officer should be so informed and requested to issue orders accordingly for the information and guidance of the officers of the Medical Department."

(G. R., F. D. No. 1941, dated 1st June 1891†.)

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* "4. But in Bombay, where there are many medical officers, Mr.——should have been sent to the Lunatic Asylum under Section 7 and without the intervention of the Commissioner of Police, by having Form A signed by two medical officers and Form B by any one interested in the patient, by myself or any Government Secretary. This would have been the best procedure in such a case as Mr.——'s. Still, had the papers been made out in Ratnágiri, they must have been so under Section 4, because there only one medical signature could have been obtained and a Magistrate's order must have been the authority for taking the insane person to the Asylum.

"5. I could not make any report to Government regarding Mr.——'s case, because the Physician in charge of the European General Hospital did not report to me, and indeed your letter under reply gave me the first information I had of the case. Considering Mr.——was a Government servant, his case should have been reported for the information of Government, and had it been so I would have appointed a Medical Board to report on the state of mind of Mr.——and he would then have been sent to the Lunatic Asylum without any order from the Commissioner of Police."

† G. R., G. D. No. 2478, dated 11th July 1891, directs that if a Covenanted Civil Servant should be brought to the European General Hospital, steps should be taken for the assembling of a

**30.** It is considered very important to have all the funds which are now, or may hereafter become Government funds like the Bombay Civil Fund, or in the management of which Government to any extent takes a part, dealt with in one special office. It is, therefore, undesirable to remove the management of the Bombay Civil Fund from the office of the Examiner of Funds, Calcutta, unless very strong grounds can be shown for the change.

Under the orders conveyed in the Despatch from the Secretary of State, No. 2, dated 21st February 1884, deductions on account of subscriptions to the Civil Fund will be made in England from the furlough allowances of a member on leave, any adjustment rendered necessary by changes in the families or other causes, being made by the Accountant General, Bombay, on the return of the member to duty in India. A member proceeding on furlough should be careful to see that the necessary particulars as to the recoveries to be made on account of the fund are duly noted in the last pay certificate by the Accountant General, Bombay, if he elects to arrange for the payment of his subscriptions in the manner abovementioned. While absent in England, the members are required also to report any changes both to the India Office and to the Examiner of Funds, Calcutta.

The authority to grant loans rests with the Government of Bombay, and the recovery of loans follows the grant of loans, and is watched by the Accountant General, Bombay.

With a view to remove any inconvenience which might arise from the time required for formal report from the Examiner of Funds, the Government of Bombay is authorized to admit families of deceased members provisionally to the benefits of the rules, pending receipt of report from the Examiner of Fund Accounts, under such precautions as the Local Government may think fit to prescribe.

(G. I., F. & C. No. 2186, dated 26th July 1884; *vide* G. R. No. 6681, dated 19th August 1884.)

**31.** The practice of the Bombay Civil Fund has been to charge interest on loans received by officers returning to India from an extension of ordinary furlough on medical certificate. The authority to issue orders regarding the grant and recovery of loans rests with the Government of Bombay, but in doubtful cases reference should be made to the Gov-

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Medical Board and the procuring of certificates as directed by the Surgeon General with the Government of Bombay in the following letter addressed by him to the Physician of that Hospital, No. 3066, dated 15th May 1891 :—

"With reference to the case of Mr.——— of the Bombay Civil Service, I am directed to inform you that he should have been sent to the Lunatic Asylum under Section VII of Act XXXVI of 1858 and not under Section IV (or VI). You should have reported the case for the information of the Surgeon General and then Mr.——— would have been brought before the standing Medical Board and sent to the Asylum under Form A signed by two medical officers and Form B signed either by a Secretary to Government or by the Surgeon General."

ernment of India, which will, if necessary, address the Secretary of State. (G. I., F. & C., No. 508, dated 30th April 1885; *vide* G. R. No. 3921, dated 15th May 1885.)

The following "Indian Civil Service Family Pension Regulations" are designed to secure suitable provisions for the widows and orphans of members of the Covenanted Indian Civil Service not being subscribers to the Bengal, Madras, or Bombay Civil Funds.

The Secretary of State for India in Council reserves to himself the absolute right to regulate from time to time the contributions to be required from Civil Servants under these regulations, and to make any alterations in the regulations themselves that may appear to him equitable; provided always that the scale of pensions fixed thereby shall not be reduced in the case of actual incumbents. The Secretary of State in Council will endeavour to adjust the contributions to be levied from officers exactly, so that they shall neither be too large nor too small to supply the pensions provided for by these regulations. But if it should appear on experience that they have been fixed too low, the Government will not require any supplementary retrospective payments; and if they are found to have been fixed too high, no claim to refund will be admitted.

No insurance fund is established by these regulations. The contributions will be credited and the pensions charged directly to the Indian revenues as civil receipts and charges. But in order to adjust the rates of contribution from time to time to what is necessary to supply the pensions provided for by these regulations and no more, a separate *pro formâ* account will be kept of all contributions levied and all payments made under these regulations, and of the interest which would have been allowed upon such contributions if a mutual insurance fund had actually been established.

In accordance with the principle announced in this notification, that the Government does not intend that the pensions provided by these regulations shall bring any charge on the Indian revenues in excess of the amount specially sanctioned for the purpose, the rates of interest and of exchange with England to be allowed in this *pro formâ* account will be the rates which may be fixed from time to time by the Secretary of State in Council upon a consideration of the market rates of the day.

All needful statistics of ages, births, deaths, and marriages will be carefully registered, and these statistics, with the *pro formâ* accounts, will be submitted at such periods as may be determined by the Secretary of State in Council to such actuary or actuaries as he may select, with instructions to investigate and ascertain whether the rates of contribution are such as will, at the rate of interest and exchange then to be reconsidered and refixed, supply the pensions payable under these regulations, and no more. The expense of such actuarial inquiries and reports shall be debited in the *pro formâ* accounts reported upon.

Upon the report of the actuary or actuaries, the Secretary of State in Council will order any necessary alterations in the rates of contribution.

The report of the actuary or actuaries, with the orders of the Secretary of State in Council thereupon, shall be published in the *Gazette of India*, and no alteration ordered in the rates of contribution will take effect before the beginning of the month following the date of such publication. No retrospective adjustments will be made.

The benefits provided at the cost of the State are shown in the regulations; but should it at any time appear from a valuation that the aggregate liabilities on account of those benefits, when the pension list shall have reached a normal state, will exceed £35,000 per annum, they will be subject to such reduction as may be necessary to restrict the annual assistance to £35,000 per annum, but the reduction shall in no case affect the benefits payable to incumbent annuitants.

## Regulations for the Provision of Pensions for the Widows and Orphans of Covenanted Civilians in the Service of the Government of India.

1. Every Covenanted Civil Servant, not being entitled to the benefits of any of the late Civil Funds, must, as a condition of his appointment, make the contributions and payments prescribed by these regulations according to his class, whether he is married or unmarried, and with or without children. Subscriptions will commence from the date of arrival in India.

2. For the purposes of these regulations Civil Servants are classed as follows:—

Class I.—From 18 years' completed service.
" II.—From 15 to 18 years' completed service.
" III.—From 12 to 15 years' completed service.
" IV.—From 7 to 12 years' completed service.
" V.—Up to 7 years' completed service.

3. The pensions provided under these regulations are payable quarterly in advance on or after 1st January, 1st April, 1st July, and 1st October.

4. The amounts of the pensions provided are as follows:—

### TABLE I.

*Annual pension to a Widow during widowhood according to the class of her husband at the time of his death.*

| | CLASS OF HUSBAND AT DEATH. | | | | |
|---|---|---|---|---|---|
| | I. | II. | III. | IV. | V. |
| | £ | £ | £ | £ | £ |
| Provided by subscriber ... ... ... | 300 | 240 | 180 | 140 | 100 |
| Do. Government ... ... | ... | 60 | 120 | 110 | 150 |
| Total ... | 300 | 300 | 300 | 250 | 250 |

Widows retain half pension on re-marriage and revert to full rate on second widowhood.

### TABLE II.

*Annual pensions to the Orphan Children of all classes alike.*

| | From birth till age of 6 years. | From age of 6 till age of 12 years. | From age of 12 till age of 21 years for boys, and for girls till marriage. |
|---|---|---|---|
| | £ s. d. | £ s. d. | £ s. d. |
| Provided by subscriber ... ... | 18 15 0 | 37 10 0 | 75 0 0 |
| Do. Government ... ... | 6 5 0 | 12 10 0 | 25 0 0 |
| Total ... | 25 0 0 | 50 0 0 | 100 0 0 |

The pensions of motherless orphans at all ages will be made up by the Government to £100.

On marriage, daughters will be granted a donation of £250 to be provided by the Government.

Annuitants residing in India may either receive their pensions in Indian currency at the official rate of exchange, or in England in sterling; but having once exercised the option, any subsequent change can only be permitted at the commencement of the official year.

5. The pension of a minor orphan will be paid to his or her mother, or other duly appointed or recognised guardian.

*Contributions.*

6. The contributions for pensions under these regulations and the pensions of widows will be regulated by the class of the contributing member. A subscriber cannot secure a higher pension for a widow by contributing as if he belonged to a higher class.

7. Contributions will be deducted from salaries at the time of issue.

8. The circumstance that an officer is not in receipt of pay does not relieve him from the necessity of paying his contributions.

9. *Donations* may be paid in one sum, or in twelve equal monthly instalments. If a donation be paid in instalments, interest on the unpaid portion will be levied at the rate of 4½ per cent. per annum. Instalments will be liable to alteration in amount according to the rate of exchange which may be enforced for the year during which they are recovered, in accordance with the principle laid down that the equivalent of sums payable in sterling shall be paid by the subscribers in India. The

balance of any contribution due at an officer's death will be recovered rateably, without interest, from the pensions of his widow and orphans in four quarterly instalments.

10. Contributions which become due from subscribers when in Europe must be paid in England in sterling. If a subscriber, previous to quitting India, has commenced the payment of any donation by instalments, he may either complete the payment of the donation in India before leaving, or pay the remaining instalments in England at English rates.

11. The following are the rates of donations, disparity fines, and monthly contributions prescribed for the present:—

TABLE III.

*Donations on entering the service married, on marriage, or re-marriage, according to the age of member.*

| Member's age on marriage. | Donation. | Member's age on marriage. | Donation. |
|---|---|---|---|
| | £ | | £ |
| 21 | 60 | 39 | 190 |
| 22 | 62 | 40 | 220 |
| 23 | 64 | 41 | 260 |
| 24 | 68 | 42 | 300 |
| 25 | 72 | 43 | 330 |
| 26 | 76 | 44 | 360 |
| 27 | 80 | 45 | 3 5 |
| 28 | 84 | 46 | 410 |
| 29 | 88 | 47 | 435 |
| 30 | 92 | 48 | 450 |
| 31 | 96 | 49 | 470 |
| 32 | 100 | 50 | 480 |
| 33 | 105 | 51 | 505 |
| 34 | 110 | 52 | 520 |
| 35 | 115 | 53 | 535 |
| 36 | 125 | 54 | 560 |
| 37 | 130 | 55 | 580 |
| 38 | 160 | 56 | 600 |

## TABLE IV.

*Disparity of age.*

If the age of the husband exceed that of the wife by five years or more, then the marriage donation shall be increased according to the following scale:—

| Member's age. | Difference of age between husband and wife. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Up to 5 years. | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 |
| 21 | 0 | 1 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 0 | 1 | 2 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | 0 | 1 | 2 | 4 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | 0 | 1 | 3 | 5 | 7 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | 0 | 1 | 3 | 5 | 8 | 10 | 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | 0 | 2 | 4 | 6 | 9 | 11 | 14 | 16 | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | 0 | 2 | 4 | 7 | 10 | 13 | 16 | 19 | 21 | | | | | | | | | | | | | | | | | | | | | | |
| 28 | 0 | 2 | 5 | 8 | 11 | 15 | 18 | 22 | 25 | 28 | | | | | | | | | | | | | | | | | | | | | |
| 29 | 0 | 3 | 6 | 9 | 13 | 17 | 21 | 25 | 29 | 32 | 35 | | | | | | | | | | | | | | | | | | | | |
| 30 | 0 | 3 | 7 | 11 | 16 | 19 | 26 | 31 | 36 | 40 | 40 | 47 | | | | | | | | | | | | | | | | | | | |
| 31 | 0 | 4 | 8 | 13 | 19 | 22 | 31 | 37 | 42 | 47 | 46 | 57 | 61 | | | | | | | | | | | | | | | | | | |
| 32 | 0 | 5 | 10 | 16 | 22 | 26 | 36 | 42 | 49 | 55 | 53 | 66 | 71 | 76 | | | | | | | | | | | | | | | | | |
| 33 | 0 | 6 | 12 | 19 | 26 | 31 | 41 | 48 | 55 | 62 | 63 | 76 | 82 | 87 | 92 | | | | | | | | | | | | | | | | |
| 34 | 0 | 7 | 14 | 22 | 30 | 38 | 46 | 54 | 62 | 70 | 78 | 86 | 93 | 99 | 104 | 108 | | | | | | | | | | | | | | | |
| 35 | 0 | 8 | 17 | 27 | 37 | 47 | 57 | 69 | 80 | 89 | 97 | 105 | 111 | 116 | 120 | 123 | 126 | | | | | | | | | | | | | | |
| 36 | 0 | 9 | 21 | 32 | 44 | 58 | 68 | 83 | 98 | 109 | 122 | 124 | 128 | 132 | 136 | 139 | 143 | 146 | | | | | | | | | | | | | |
| 37 | 0 | 11 | 24 | 37 | 50 | 67 | 80 | 98 | 115 | 128 | 142 | 142 | 146 | 149 | 152 | 155 | 159 | 163 | 169 | | | | | | | | | | | | |
| 38 | 0 | 13 | 28 | 42 | 57 | 76 | 91 | 112 | 133 | 148 | 161 | 161 | 163 | 165 | 168 | 171 | 175 | 180 | 187 | 192 | | | | | | | | | | | |
| 39 | 0 | 15 | 31 | 47 | 64 | 82 | 102 | 127 | 151 | 167 | 175 | 180 | 181 | 182 | 184 | 187 | 191 | 197 | 205 | 211 | 215 | | | | | | | | | | |
| 40 | 0 | 16 | 34 | 51 | 69 | 88 | 108 | 133 | 156 | 173 | 186 | 191 | 195 | 197 | 200 | 203 | 210 | 219 | 230 | 236 | 238 | 243 | | | | | | | | | |
| 41 | 0 | 17 | 37 | 55 | 74 | 94 | 115 | 138 | 161 | 179 | 194 | 203 | 209 | 212 | 215 | 219 | 229 | 242 | 255 | 261 | 263 | 268 | 271 | | | | | | | | |
| 42 | 0 | 19 | 40 | 60 | 80 | 100 | 121 | 144 | 166 | 185 | 200 | 214 | 222 | 228 | 231 | 235 | 249 | 264 | 280 | 285 | 286 | 292 | 295 | 298 | | | | | | | |
| 43 | 0 | 21 | 43 | 64 | 85 | 106 | 128 | 149 | 171 | 191 | 208 | 225 | 236 | 243 | 246 | 253 | 268 | 287 | 305 | 310 | 312 | 317 | 320 | 323 | 326 | | | | | | |
| 44 | 0 | 23 | 46 | 68 | 90 | 112 | 134 | 155 | 176 | 197 | 218 | 236 | 250 | 258 | 262 | 272 | 287 | 309 | 325 | 335 | 339 | 342 | 345 | 348 | 351 | 354 | | | | | |
| 45 | 0 | 24 | 48 | 72 | 95 | 119 | 142 | 165 | 187 | 209 | 230 | 249 | 264 | 274 | 281 | 292 | 309 | 331 | 349 | 360 | 366 | 371 | 375 | 379 | 384 | 388 | 392 | | | | |
| 46 | 0 | 25 | 51 | 76 | 100 | 126 | 151 | 175 | 199 | 222 | 243 | 262 | 278 | 290 | 300 | 313 | 331 | 354 | 372 | 385 | 393 | 399 | 405 | 411 | 416 | 422 | 427 | 432 | | | |
| 47 | 0 | 26 | 53 | 79 | 106 | 133 | 159 | 185 | 210 | 234 | 256 | 275 | 292 | 307 | 320 | 335 | 353 | 376 | 396 | 411 | 420 | 428 | 435 | 442 | 449 | 455 | 462 | 469 | 475 | | |
| 48 | 0 | 27 | 56 | 83 | 111 | 140 | 168 | 195 | 222 | 247 | 270 | 288 | 306 | 323 | 339 | 356 | 375 | 399 | 419 | 436 | 447 | 456 | 465 | 474 | 481 | 489 | 497 | 505 | 513 | 520 | |
| 49 | 0 | 29 | 58 | 87 | 116 | 146 | 176 | 205 | 233 | 259 | 282 | 301 | 320 | 339 | 358 | 377 | 397 | 421 | 443 | 461 | 474 | 485 | 495 | 505 | 514 | 523 | 532 | 541 | 550 | 559 | 569 |
| 50 | 0 | 30 | 60 | 91 | 121 | 152 | 183 | 213 | 242 | 269 | 294 | 318 | 340 | 360 | 380 | 398 | 418 | 442 | 467 | 487 | 501 | 513 | 525 | 536 | 547 | 557 | 568 | 578 | 588 | 598 | 608 |
| 51 | 0 | 31 | 62 | 94 | 126 | 158 | 190 | 221 | 251 | 280 | 308 | 335 | 359 | 381 | 401 | 419 | 439 | 463 | 491 | 512 | 528 | 541 | 554 | 567 | 579 | 591 | 603 | 615 | 626 | 637 | 647 |
| 52 | 0 | 32 | 64 | 97 | 130 | 163 | 197 | 232 | 264 | 294 | 322 | 351 | 375 | 397 | 418 | 440 | 464 | 491 | 518 | 539 | 556 | 571 | 585 | 599 | 612 | 625 | 638 | 650 | 662 | 674 | 686 |
| 53 | 0 | 33 | 66 | 100 | 134 | 168 | 204 | 242 | 276 | 308 | 338 | 366 | 390 | 412 | 436 | 461 | 489 | 518 | 544 | 566 | 584 | 600 | 615 | 630 | 644 | 658 | 672 | 685 | 691 | 711 | 724 |
| 54 | 0 | 34 | 68 | 103 | 138 | 173 | 211 | 253 | 288 | 322 | 352 | 382 | 406 | 428 | 454 | 482 | 514 | 546 | 561 | 583 | 612 | 630 | 645 | 661 | 676 | 691 | 706 | 720 | 734 | 748 | 762 |
| 55 | 0 | 35 | 70 | 106 | 142 | 178 | 218 | 262 | 301 | 336 | 366 | 397 | 421 | 443 | 471 | 503 | 539 | 574 | 577 | 600 | 640 | 660 | 675 | 692 | 708 | 724 | 740 | 755 | 770 | 785 | 800 |
| 56 | 0 | 36 | 72 | 109 | 146 | 183 | 225 | 273 | 314 | 350 | 380 | 413 | 437 | 459 | 489 | 524 | 564 | 602 | 594 | 617 | 668 | 690 | 705 | 723 | 740 | 767 | 774 | 790 | 806 | 822 | 840 |

The amounts in this table are in pounds sterling, and are convertible into rupees at the official rate of exchange for each year.

### TABLE V.

*Monthly contribution by every Subscriber according to his class.*

| Class. | Years' service. | BY EACH MARRIED SUBSCRIBER. | | | | | | By each subscriber who is unmarried or a widower. | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Fixed sterling rate. | | | Reduced temporarily 37½ per cent. | | | | | |
| | | £ | s. | d | £ | s. | d. | £ | s. | d. |
| V ... ... ... | 0 to 7 | 1 | 13 | 4 | 1 | 4 | 2 | 1 | 5 | 0 |
| IV ... ... ... | 7 to 12 | 2 | 16 | 8 | 2 | 1 | 1 | 1 | 15 | 0 |
| III ... ... ... | 12 to 15 | 4 | 6 | 8 | 3 | 2 | 10 | 2 | 12 | 0 |
| II ... ... ... | 15 to 18 | 6 | 16 | 8 | 4 | 19 | 1 | 3 | 12 | 0 |
| I ... ... | 18 and over | 9 | 13 | 4 | 7 | 0 | 2 | ...... | | |
| | 18 to 23 | ... | | | ... | | | 4 | 15 | 0 |
| | 23 to 28 | ... | | | ... | | | 5 | 15 | 0 |
| | 28 till retirement | ... | | | ... | | | 7 | 5 | 0 |
| After retirement, irrespective of class... | | 4 | 3 | 4 | 3 | 0 | 5 | 2 | 1 | 8 |

### TABLE VI.

*Monthly contribution payable by all classes alike on the birth of a child, and on entering the service for each child then living.*

| | Fixed sterling rate. | | | Reduced temporarily 27½ per cent. | | |
|---|---|---|---|---|---|---|
| | £ | s. | d. | £ | s. | d. |
| For a son ... ... | 0 | 11 | 5 | 0 | 8 | 3 |
| For a daughter ... | 1 | 1 | 3 | 0 | 15 | 5 |

The monthly contribution continues in the case of sons until 21 years of age, and for daughters until marriage.

### *Arrears.*

12. Interest at the rate of 4½ per cent. per annum will be charged on arrears. Donations become due from the date of marriage; but interest will not be charged on sums paid within one month from the date on which they become due.

### *Reports of Marriages, Births, and Deaths.*

13. A Civil Servant who is married at the date of his admission into the service must report the fact of his marriage* at the time, and the names and dates of birth of his children if any have been

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* Reports of marriage must be accompanied by a certified copy of the registry, together with the dates of birth of the member and his wife,

born to him. A member in the service must report his marriage,* or the birth of a child born in wedlock, or the death of a wife or child, within one month of the occurrence, to the † Comptroller, India Treasuries, at Calcutta, or the Director of Funds, India Office, when an officer is out of India.

14. The birth of every child born alive must be reported; but if a child die before it is thirty days old, no payment in respect to it will be required. If the report of birth be not made within one month of the occurrence, a fine of 12*s.* will be imposed, and an additional 2*s.* will be charged for each succeeding month's delay.

15. If the report of a marriage be not made within one month of the occurrence, the donation payable will be increased 2½ per cent., and interest thereon charged from the date of marriage. After six months' delay the donation will be increased 5 per cent., and interest charged as above. An officer, who is subjected to the penalty prescribed in this article for delay in reporting his marriage, and who desires to pay his donation by instalments under Art. 9, should be allowed twelve months from the date of his report to do so.

16. In the event of the report of a marriage or the birth of a child not being made by a subscriber during his lifetime in accordance with the rules, the widow or child will not be entitled to any benefits.

### *Posthumous Child.*

17. A pension will be granted to a posthumous child without any payment, provided the birth be reported within one month of the occurrence.

### *Duration of Pensions.*

18. If a widow re-marry, she will retain half her pension during coverture; but if she again become a widow, she will be entitled to revert to full pension as widow of her first husband, or, if her last husband have been a contributor, to receive a pension at her option as his widow. A widow can only receive one pension.

19. The pension of a male orphan is payable until he attains the age of 21 years.

20. The mother or guardian of a male orphan who has completed the age of 16 may, at any time thereafter, have the residue of his pension commuted into a single payment, for the due application of which the mother or guardian will be held responsible.

21. The pension of a female orphan continues until her marriage, and then ceases absolutely. It does not revive on widowhood.

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* Reports of marriage must be accompanied by a certified copy of the registry, together with the dates of birth of the member and his wife.

† G. I., F. & C., Notn. No. 223, dated 17th January 1896; *vide* G. R. No. 1228, dated 8th February 1896.

### *Good Conduct.*

22 The pension provided under these regulations shall in all cases be held during good behaviour only, and will be withheld if any pensioner is found to be leading an immoral life, or on proof of any gross misconduct. The order of the Secretary of State for India in Council in any such case shall be final and conclusive.

### *Alienation of Pension.*

23. A pension paid under these regulations may not be transferred or assigned, or in any way alienated from the pensioner to whom or for whose benefit it is payable.

### *Retired Members.*

24. All members who retire from the service on annuities may continue to subscribe at the monthly rates laid down in these regulations.

25. Married annuitants may commute their monthly contribution by a single payment representing the value thereof during the joint lives of husband and wife and father and child.

26. In the event of the wife dying after the date of commutation, contribution at the unmarried rate must be resumed, or, as an alternative, it may be commuted.

27. An annuitant who has commuted will on re-marrying become liable for marriage donation and the difference between the married and unmarried rates of contribution, or the commuted value on the joint lives.

28. Widowers and bachelors may also commute their monthly contribution for life. On each subsequent marriage they will become liable for the donation and difference of contribution laid down in the previous article.

29. Contribution or its commuted value must be paid for all children born to a subscriber after his retirement from the service.

30. An annuitant withdrawing his name from the list of subscribers will forfeit all claim to pension in respect of his widow and children, and will not be entitled to any refund of his payments under these regulations.

### *Dismissed Members.*

31. A subscriber who is dismissed the service by competent authority will cease, *ipso facto*, to be a contributor. He will have no claim to any refund, and his family will not be entitled to any pensions under these regulations.

### *Certificates.*

32. Declarations as to continued widowhood and the survival of children must be furnished quarterly to the Accountant General, India Office, by whom

pensions in Europe are paid under the authority of the Director of Funds, or to the proper officer in India.

*Note.*—In England all reports and applications for pensions must be made to the Director of Funds, India Office, Whitehall, London, S.W.

(G. I., F. & C., No. 3094-P, dated 17th July 1896, and No. 3215-P, dated 23rd July 1898; *vide* G. Rs. No. 8728, dated 5th November 1896, and No. 5281, dated 16th August 1898.)

**32.** In the construction of the scheme for granting pensions under Civil Service Family Pension Regulations, it was assumed that service for the purpose of transfer from class to class would commence from the date of the covenant of a Civil Servant or from the date of the Despatch of the Secretary of the State announcing the appointment (whichever may have been earlier) as laid down in the Civil Pension Code. (S. of S. No. 4 (Finl. Funds), dated 13th June 1889; *vide* G. R. No. 5884, dated 13th August 1889.)

# CUSTOMS [INCLUDING LAND CUSTOMS, PORTS, LIGHT DUES, AND TOBACCO (BOMBAY TOWN) ACT IV OF 1857].

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## I.—RECRUITMENT AND ORGANIZATION OF THE DEPARTMENT.

1. The posts of Commissioner of Customs and Collector of Customs, Bombay, will be held by members of the Covenanted Civil Service. The office of Assistant Collector of Bombay with its attached duties in the Land Revenue, Customs, Opium, Registration, Stamps and Stationery Departments will ordinarily be held by a Covenanted Civilian although not absolutely reserved for members of the Covenanted Civil Service. Appointments in the appraising, gauging and preventive branches of the Customs Department will be open to qualified persons irrespective of race. (G. R. No. 1665, dated 4th March 1891.)

2. His Excellency the Governor in Council is pleased, with the approval of the Government of India, to prescribe the following rules for the recruitment and organization of the Customs Department in the Bombay Presidency:—

*Rules.*

1. The appointments of Assistant Collectors of Customs (except that of the Assistant Collector of Bombay, with its attached duties in the Land Revenue, Customs, Opium and other Departments,) and of Superintendent of the Preventive Service will ordinarily be filled by members of the Bombay Provincial Service. All appointments of a lower class in the Customs Department shall be held to constitute the subordinate Customs Service. For the purpose of these rules the Opium Department shall be regarded as a branch of the Customs Department.

2. The rules for regulating the admission of candidates into the lower grades of the public service published under notification of Government in the Educational Department No. 597, dated 4th April 1888, or such rules as may hereafter be made in modification or supersession of them, will ordinarily apply to all first appointments to the subordinate Customs Service. In filling up those appointments, however, candidates who have passed the University Examination for a degree in Science or Arts in such subjects as fit them for Customs work shall be accorded preference over candidates who have passed the First Examination for the degree of B.Sc. or B.A., and the latter shall be accorded preference over candidates who have merely passed the School Final Examination.

3. The Collector shall have the power to appoint to the appraising, gauging and preventive branches, on the ground of special qualifications

for technical duties, persons who may not have satisfied the conditions prescribed in those rules.

4. Every person appointed to the subordinate Customs Service shall be required to pass at the first examination held after he has served for one year in the following subjects:—

A.

(1) Employés who are natives of India and whose vernacular is native to India—

English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Europeans or natives of India whose vernacular is English—

Hindustáni, Maráthi or Gujaráti, comprising fluent conversation and translation of easy narrative from English into vernacular and from the vernacular into English.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878.
,, The Sea Customs Act No. VIII of 1878.
,, The Merchandise Marks Act No. IV of 1889.
,, The Merchant Shipping Act No. VII of 1880.
,, The Native Passenger Ships Act No. X of 1887.
,, The Opium Act No. I of 1878.
,, The Petroleum Act No. XII of 1886.
,, The Ports Act No. X of 1889.
,, The Transport of Salt Act No. XVI of 1879.
,, The Stamp Act No. I of 1879.
,, The Tariff Act No. XI of 1882 and amending Acts.
Bombay.—The A'bkári Act No. V of 1878.
,, The Salt Act No. II of 1890.
,, The Tobacco Act No. IV of 1857.

C.

*Departmental Orders.*

5. An employé who fails to pass at the first examination held after he has served one year shall be liable to be removed from his appointment, but he may be retained till the next subsequent examination, failing to pass which he shall be removed from his appointment.

6. No person will be confirmed in the gauging branch until he satisfies the Collector of his ability to use gauging rods and callipers correctly and produces a certificate from the Chemical

Analyser to Government of ability to test petroleum and to test liquors by distillation.

7. No person will be confirmed in the examining branch until he satisfies the Collector of his general knowledge of commercial products and of his competence to assess values of various articles.

8. Promotion will ordinarily be given within the several branches, but it will be competent for the Commissioner or Collector to transfer an employé from one branch to another on the ground of special fitness for the duties to be performed in a post which falls vacant.

9. In the Customs Department the superior appointments, except as to places specially reserved as provided for by law or by these rules, will ordinarily be filled by promotion according to proved merit and fitness from amongst members of the subordinate service.

10. If a vacancy cannot be filled in accordance with the last rule, it may be filled by transfer from another Department of the Bombay Provincial Service or by the appointment of a person who has qualified as a candidate for the Bombay Provincial Service.

11. In the event of its not being possible to fill a vacancy in accordance with either of the two preceding rules the Governor in Council shall appoint by selection.

12. Every person appointed to a place ordinarily filled according to the provisions of Rule 9 shall be required to pass at the first examination held after the lapse of one year from the date of appointment an examination in the following subjects, unless he has already passed an examination in those subjects:

A.

The following Acts:—

Indian.—The Arms Act No. XI. of 1878.

" The Sea Customs Act No. VIII of 1878.

" The Emigration Act No. XXI of 1883.

" The Explosives Act No. IV of 1884.

" The Merchandise Marks Act No. IV of 1889.

" The Merchant Shipping Act No. VII of 1880.

" The Native Passenger Ships Act No. X of 1887.

" The Navigation Act XI of 1850.

" The Opium Act No. I of 1878.

" The Petroleum Act No. XII of 1886.

" The Ports Act No. X of 1889.

Indian.—The Ships Registry Act No. X of 1841.
„ The Transport of Salt Act No. XVI of 1879.
„ The Stamp Act No. I of 1879.
„ The Steam Ships Act No. VII of 1884.
„ The Tariff Act No. XI of 1882 and amending Acts.
Bombay.—The A'bkári Act No. V of 1878.
„ The Registry of Vessels Act No. XIX of 1838.
„ The Salt Act No. II of 1890.
„ The Survey of Steam Vessels Act No. IV of 1873.
„ The Tobacco Act No. IV of 1857.

B.

Standing Orders, Rules and Notifications under those Acts.

13. If an officer required to pass the examination under the preceding rule fails to pass within the time prescribed he shall be liable to be removed from his office, but it shall be competent to the Governor in Council to extend his period of probation for a further period of one year.

*Note.*—These rules are liable to modification hereafter should it be found necessary to effect any changes in them in order to bring them into accord with any scheme for the constitution of the Bombay Provincial Service which may eventually be adopted.

(G. N. No. 1665, dated 4th March 1891.)

3. The Governor in Council is pleased to direct the following additions to Rule 12 of the rules for the recruitment and organization of the Customs Department published under Government Notification No. 1665, dated 4th March 1891 :—

"Every such person shall also be required to pass at the first examination held after the lapse of one year from the date of his appointment an examination according to the Higher Standard in Hindustáni, Maráthi or Gujaráti, unless he has already passed such test within two years of his appointment.

"An officer may appear in both law and language or in one only of these subjects at the first examination, and if he passes in one only will ordinarily be exempted from the necessity of again appearing in that subject, and allowed a further period of one year to qualify in the other.

"Examinations under this rule will be conducted by the Central Committee for Departmental Examinations."

(G. N. No. 7893, dated 5th October 1892.)

4. His Excellency the Governor in Council is pleased to make the following modifications with regard to the Departmental Examination of the

officers of the Preventive Department of the Bombay Customs House in the rules published by Government Notification No. 1665 of the 4th March 1891 for the recruitment and organization of the Customs Department in the Bombay Presidency:—

*Rules.*

1. Every officer of the Preventive Department shall be required, after he has served for one year, to pass an examination in the following subjects:

A.

(1) Officers who are natives of India and whose vernacular is native to India—English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Officers whose vernacular is English—Hindustáni, Maráthi or Gujaráti, colloquial test.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878, Sections 1, 4 and 6 to 12, with the rules for Transport, Import and Export.
„ The Sea Customs Act No. VIII of 1878.
„ The Merchant Shipping Act No. VII of 1880, Sections 33 to 53.
„ The Native Passenger Ships Act No. X of 1887, Chapters I—IV.
„ The Opium Act No. I of 1878 and Rules: the parts relating to Import, Export and Transport, and Sections 15 to 21.
„ The Petroleum Act No. XII of 1886, Sections 3, 7, 9 and 10 and Import Rules 1—22.
„ The Ports Act No. X of 1889, Sections 33 and 34 and Part 3 of Schedule I.
„ The Tariff Act No. XI of 1882 and amending Acts.
Bombay.—The Ábkári Act No. V of 1878, Sections 3, 9, 10, 12 and 36 to 42, 54 and 55.
„ The Salt Act No. II of 1890, Section 3, clauses (*d*) to (*h*) and (*k*) to (*o*), and Sections 34, 36, 38, 41, 43 and 44.
„ The Tobacco Act No. IV of 1857, Sections 2 to 4, 6 to 9, 11, 12, 18 and 19.

C.

Standing Orders.

2. The examination will be divided into two parts:—

(i) The Sea Customs Act.

The Tariff Act.

Standing Orders with the vernacular, to be taken at the end of the first year, and

(ii) The Miscellaneous Acts and Rules, to be taken six months later on.

3. Officers who pass only this lower test are not eligible for appointments in the gauging and other branches of the Customs House unless and until they pass the higher test under the rules prescribed in the above quoted notification.

4. These rules do not bar any officer from examination under the higher test.

(G. N. No. 5511, dated 31st July 1893.)

**5.** The Departmental Examinations which officers of the Customs Branch of the Provincial Service have to pass under Rule 12 of the rules for the recruitment and reorganization of the Customs Department prescribed by Government Notification No. 1665, dated 4th March 1891, should be conducted in Bombay by the Central Committee, and in Sind by the Branch Committee, for Departmental Examinations, the Collector of Customs or his Assistant being appointed an additional member of the Examination Committee.

The examination prescribed for members of the Subordinate Customs Service should be held in Sind annually at the Collector's kacheri, Karáchi and should be conducted in the same way as the Subordinate Departmental Examinations of the Revenue, Police and Registration Departments; the question papers being drawn up by the Collector of Customs, Karáchi, who, or in his absence, his Assistant, should form one of the Committee in respect of this examination. In Bombay the examination may continue to be held annually at the office of the Collector of Customs, Bombay, and conducted by a Committee consisting of the Collector as President and two members appointed by the Commissioner from among the Assistant Collectors of Customs or Salt Revenue in Bombay.

(G. Rs. Nos. 6686, dated 29th September 1891, and 8729, dated 17th December 1891.)

**6.** The test for the Maráthi and Gujaráti Higher Standard Examination referred to in Government Notification No. 7893, dated 5th October 1892, should be the same as that prescribed for the Junior Civil Servants' Higher Standard Departmental Examination in those languages. The same degree of proficiency should be required of the candidates for the Higher Standard in Hindustáni as in Maráthi and Gujaráti, and the subjects of examination should be the same, *viz.*:—

(1) Translation from English.

(2) Translation into English.

(3) Reading and explaining native papers and conversation.

(G. R. No. 1477, dated 23rd February 1893.)

## II.—APPOINTMENTS AND POWERS OF OFFICERS, &c.

**1.** In exercise of the power conferred in this behalf by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers of Customs to exercise the powers conferred, and to perform the duties imposed by the said Act, on the said officers, in the manner hereinafter prescribed, namely :—

* * * * *

(3) The Collector of Salt Revenue to be the Chief Customs Officer for all the Continental ports of the Presidency of Bombay, and to exercise for such ports the powers indicated in Section 182 (*a*);

(4) The Deputy Collector of Salt Revenue for the Southern Division to be the Chief Customs Officer at all ports in the said Division, and to have the powers indicated in Section 182 (*a*);

* * * * *

(6) All Assistant Collectors of Salt Revenue to be Customs Collectors at all ports within their respective charges, and to have the powers indicated in Section 182 (*b*);

(7) The officer in charge of the Customs House at Kárwár, all Sir-Kárkuns in charge of tálukas, and all other officers in charge of Custom-houses at the Continental ports, to be Customs Collectors for the ports in their respective charges, and with the exception of officers of a lower rank than a Sir-Kárkun, to have the powers indicated in Section 182 (*c*).

(G. N. No. 6512A, dated 20th September 1882.)

**2.** In exercise of the power conferred by Section 6 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to authorize the Commissioner in Sind to exercise, subject to Government, the chief control in matters relating to Sea Customs in the Province of Sind.

(G. N. No. 7943, dated 8th October 1884.)

**3.** In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers to be officers of Customs as hereinbelow respectively specified, and to exercise the powers conferred, and to perform the duties imposed by the said Act on such officers respectively, namely :—

(1) The Commissioner of Customs, Salt, Opium and Abkári to be the Chief Customs Authority throughout the Presidency of Bombay, except for the ports in Sind and the port of Aden;

(2) The Collector of Land Revenue, Customs and Opium, Bombay, to be the chief Customs officer at the port of Bombay and to be a Customs Collector for that port;

(3) The First Assistant Collector of Bombay to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section;

(4) The Assistant Collector of Customs stationed at the Prince's Dock, Bombay, to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section.

(G. N. No. 4437, dated 25th May 1892.)

4. In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act), and in continuation of Notification* No. 1674 A, dated 9th March 1892, the Governor of Bombay in Council is pleased to appoint the following officers of Customs, respectively, as set forth below, to exercise the powers conferred and to perform the duties imposed on a Customs Collector by the sections of the said Act hereinafter specified in respect of each such officer:—

* Misquoted for G. N. No. 4437, dated 25th January 1892.

1. The Assistant Collectors in charge of the Import and Export Departments of the Bombay Custom House—Sections 24, 29, 42, 55, 57, 58, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195 and 201.

2. The Superintendent, Preventive Service—Sections 59, 67, 85 and 201, and to the extent of granting written permission (*a*) under Section 70 when a vessel has been entered inwards under Section 57, or outwards under Section 61, for the discharging and shipping respectively without the presence of a Customs officer, of all cargo—

(1) to be discharged or shipped in the Wet Docks;

(2) to be discharged or shipped in the stream by a steamer or square-rigged vessel, except dutiable, restricted or doubtful goods;

(3) to be discharged or shipped by a country craft at the free anchorage;

and (*b*) under Section 72 for discharging and shipping or water-bearing goods beyond the notified hours on other than Sundays, holidays or prohibited days.

3. The Preventive officers in charge of the Máhim, Warli and Arthur Bandar Custom Houses—Sections 158, 159, 160 and 201.

4. All Preventive officers in the Town and Island of Bombay to the extent of granting under Section 72 written permission to land, at the several wharves where such landing is allowed, fresh fruit, vegetable and live-stock on all days, including Sundays and holidays.

(G. N. No. 4437-A., dated 25th May 1892.)

*Note.*—A similar notification prescribing and limiting the powers and duties of officers of Customs at the ports of Karáchi, Kéti Bandar and Sirganda has been issued by the Commissioner in Sind under Section 9, and will be found reproduced in its proper place.

In exercise of the powers conferred by Section 6 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased, in supersession of clause (1) of sub-paragraph (*a*) of Notification No. 3651A, dated 15th May 1897, to appoint the Collector of Customs and Salt Revenue in Sind to be Chief Customs Officer for all ports in Sind and to be Chief Customs Collector in Sind.

(G. N. No. 9231, dated 20th December 1897.)

**5.** Section 6 of the Sea Customs Act, 1878, does not limit the power of a Local Government to appointing officers of Customs only in places where duties of Sea Customs are leviable. No such limitation is either expressed or intended in that section. The section runs, 'the Local Government of every place in which duties of Sea Customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.' But the words 'of every place in which duties of Sea Customs are leviable' qualify the words 'Local Government' only, and not the officers of Customs who may be appointed. No Local Government could, under that section, appoint officers of Customs unless it were the Local Government of a place in which duties of Sea Customs are leviable. The powers and duties conferred and imposed by the Act on Customs officers may be prescribed and limited with the sanction of the Local Government by the Chief Customs Authority under Section 9 (*a*), and when there is no Customs House the duties of officers of Customs would, unless the Local Government otherwise direct, be performed by the Collector of the District and his subordinates. But it is open to the Local Government to direct that in such places Customs officers should perform such duties, and then the Chief Customs Authority can, with the sanction of Government, prescribe and limit the powers and duties of such officers of Customs. Section 8, it may be noted, provides only for the performance, by Collectors and their subordinates, of duties imposed, not for the exercise by them of powers conferred. (L. R. No. 238, dated 18th February 1891; *vide* Government Resolution No. 1638, dated 3rd March 1891.)

**6.** His Excellency the Governor in Council is pleased under the powers vested in him by Section 7, Chapter II, of the Sea Customs Act, 1878, to delegate to the Commissioner in Sind authority to appoint officers of Sea Customs to the charge of the ports and wharves in the Province of Sind declared to be such under the foregoing notifications*). (G. N. No. 5725 C, dated 27th October 1879.)

* *I. e.* Notifications Nos. 5725 A and 5725 B, dated 27th October 1879; *vide* Orders Nos. 4 and 5, Sub-head III.

**7.** In exercise of the power conferred by Section 7 of Act VIII of 1878 (The Sea Customs Act, 1878), the Governor of Bombay in Council is pleased delegate the following powers, vested in Government by the first clause of Section 6 of the Act, to the following officers in the manner hereinbelow prescribed, namely :—

| | |
|---|---|
| (1) To the Chief Customs Authority. | The power of making all appointments of persons to be officers of Customs, excepting the appointments of gazetted officers in the Customs Department. |
| (2) To the Collector of Customs and the Collector of Salt Revenue. | The power to appoint persons to be officers of Customs within their respective jurisdictions on salaries under Rs. 100, subject to such limitations as the Chief Customs Authority may impose on such power of appointment under Section 9 (*a*). |
| (3) To the Deputy and Assistant Collectors of Salt Revenue. | The power to appoint persons to be officers of Customs within their respective jurisdictions, subject to such general or special rules as may from time to time be prescribed. |

(G. N. No. 6512 B, dated 20th September 1882.)

8. In exercise of the power conferred by Section 7 of the Sea Customs Act VIII of 1878, His Excellency the Right Honourable the Governor in Council is pleased to authorize the Commissioner of Customs, Salt, Opium and A'bkári to appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred and to perform the duties imposed by the Act on such officers. (G. N. No. 645, dated 23rd January 1884.)

Under the authority delegated to him by Government under Section 7 of the Sea Customs Act, 1878, the Commissioner of Customs, Salt, Opium and A'bkári hereby appoints the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to be officers of customs. (Commissioner of Customs No. 783 of 26th January 1884.)

The Commissioner of Customs, Salt, Opium and A'bkári, with the sanction of Government, hereby authorizes the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to exercise the powers and perform the duties indicated in Section 166 of the Sea Customs Act, 1878. (Commissioner of Customs No. 785, dated the 26th January 1884.)

9. In exercise of the power conferred in this behalf by Section 188 of Act VIII of 1878 (The Sea Customs Act, 1878,) and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to empower the following officers of Customs, in virtue of their office, to hear appeals under the provisions of the said Act, namely :—

(1) * * * *

(2) The Collector of Salt Revenue to hear appeals from decisions passed by Customs Collectors subordinate to him;

(3) The Deputy Collector of Salt Revenue for the Southern Division to hear appeals from deci-

sions passed by Customs Collectors, subordinate to him, invested with powers not exceeding those indicated in Section 182 (*c*).

(G. N. No. 6512 D, dated 20th September 1882.)

**10.** In exercise of the power conferred by Section 188 of the Sea Customs Act, No. VIII of 1878, and in modification of so much of Government Notification No. 6512 D, dated 20th September 1882, as relates to the powers conferred on the Collector of Customs, Bombay, His Excellency the Governor in Council is pleased to empower the Collector of Customs, Bombay, in virtue of his office, to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 2562 A, dated 27th April 1887.)

In exercise of the powers conferred by Section 188 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased to empower the Customs Collector, Karáchi, in virtue of his office to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 3681 B, dated 15th May 1897.)

**11.** In exercise of the powers conferred by Section 9 of the Sea Customs Act, 1878, the Chief Customs Authority in Sind is pleased, with the sanction of the Governor of Bombay in Council, to make the following Rules prescribing and limiting the powers of officers of Customs at the ports of Karáchi, Keti Bandar and Sirganda:—

1. In these Rules 'the Act' means the Sea Customs Act, 1878, and 'Section' means a section of that Act.

2. The Senior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform all the duties imposed by the Act on a Customs Collector with the exception of those indicated in clause (*a*) of Section 182 of the Act.

3. The Junior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 42, 55, 57, 58, 59, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

4. The Head Preventive Officer shall for the port of Karáchi exercise the powers conferred upon a Customs Cellector by Sections 24 and 67, and shall have power to grant written permission, under Section 72 of the Act, for the landing of fresh fruit, vegetables and live stock—

(*a*) on any Sunday or holiday,

(*b*) on any day beyond the hours from time to time appointed by the Chief Customs Authority by notification in the official Gazette at any wharf which is appointed for the landing of such goods.

5. The officer in charge of Customs, Keti Bandar, and the officer in charge of Customs, Sirganda, shall for their respective ports exercise the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 55, 57, 58, 61, 62, 63, 65, 86, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

(Commissioner in Sind's Notification No. 4682, dated 7th September 1897.)

**12.** The Customs Department, Bombay, is authorized to purchase canoes at prices varying from Rs. 60 to Rs. 150. (G. R. No. 2112, dated 11th June 1860.)

**13.** The authority conveyed in the foregoing Resolution is applicable also to the Collector of Salt Revenue. (G. R. No. 2514, dated 1st May 1875.)

**14.** The Commissioner of Customs, Salt and Opium is authorized to dispose of dead-stock articles to the same extent as the Revenue Commissioners. (G. R. No. 388, dated 30th January 1865.)

**15.** The Port Officer, Kárwár, is a Customs officer under the Collector of Salt and Continental Customs, but requisitions by the Collector of the District should be attended to by the Port Officer, and he should also be consulted on local matters in which he necessarily has an interest, and on which his local knowledge will be valuable. (G. R. No. 6, dated 2nd January 1877.)

**16.** As a rule, all Resolutions or orders relating to the port of Kárwár should be addressed to the Collector of Salt Revenue and not communicated direct to the Port Officer, Kárwár. (G. R. No. 5521, dated 10th September 1877.)

**17.** Orders to the Port Officer, Kárwár, will in future be issued through the Collector of Salt Revenue. (G. R. No. 2346, dated 2nd May 1879.)

**18.** The designation of the Assistant Collector in charge of the accounts office of the Customs, Salt and Opium Departments should be "Chief Account Officer." (G. R. No. 7892, dated 13th November 1882.)

**19.** The Government of India have not directed that Native Assistant Collectors of Customs should be styled Ráo Bahádur or Khán Bahádur. When writing of them the usual courtesy title of Mr. should be used. (G. R. No. 8473, dated 4th December 1882.)

**20.** Native officers employed in the Customs Department on a salary of Rs. 150 and upwards should be officially addressed as Ráo Sáheb or Khán Sáheb. (G. R. No. 706, dated 24th January 1885.)

**21.** British Customs authorities do not possess any legal authority to enforce at British ports fines and penalties imposed at Portuguese Indian ports by Portuguese authorities. (G. R. No. 6049, dated 8th September 1887.)

**22.** The Commissioner of Customs, Salt, Opium and A'bkári may reside in Poona during the monsoon months, on the distinct understanding that Government are not called on to incur any expenditure on account of providing office accommodation for his office establishment. (G. L. No. 9463, dated 15th December 1889).

**23.** The rules made by the Chief Customs Authority must be consistent with the Sea Customs Act, VIII of 1878. He cannot by rule vary the imperative requirements of the Act. (L. R. No. 162, dated 3rd February 1890; *vide* G. R. No. 1278, dated 18th idem.)

**24.** Looking at Section 9 of the Sea Customs Act, 1873, as a whole, it as well as the chapter in which it occurs is plainly concerned with the appointment, powers and duties of officers of Customs, and the general words used in clause (*c*) must according to ordinary principles of construction be limited by the more specific words of the preceding clauses (*a*) and (*b*). Of course it is possible that the effect of a rule relating to the powers or duties of Customs House officers might incidentally be to impose a liability on the public, and it cannot be said that the rule would be thereby invalidated. But the primary object of the rule must be to carry out some one or more of the provisions of the Act through the instrumentality of the officers of Customs. (Adv. Gen. No. 53, dated 9th May 1891; *vide* G. R. No. 3687, dated 24th idem.)

## III.—APPOINTMENTS OF PORTS, WHARVES, CUSTOM-HOUSES AND WAREHOUSES.

**1.** The names and limits of the ports referred to in Schedules A and B of Act XI of 1866* are defined as follows:—

* Repealed by Act XII of 1875, which was repealed by Act X of 1889.

*Northern Group of Ports.*

1. Gogha.
2. Bávliári.†
3. Khun.†
4. Tankári.
5. Degám.
6. Dehej.
7. Broach.
8. Bhagva.
9. Surat.
10. Mutvar.
11. Bulsár.
12. Umarsári.
13. Kolak.
14. Kálai.
15. Murroli.
16. Umbargaon.
17. Gholvad.
18. Dábánu Creek.
19. Tárápur.
20. Alivada Navapur.
21. Satpati Creek.
22. Máhim (Kelva).
23. Kelvay.
24. Dantivra Creek and River.
25 A'rnala and coast to Bassein Fort.

*Gogha.*

The limits of the port of Gogha are as follows:—

*To the north.*—A line running east from the Sakur Khari.

*To the south.*—A line running east from the Tower, at south corner of the town wall.

*To the east.*—A line running north-and-by-west from the Light-house on Pirum Island.

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† By Government Notification No. 4162 A, dated 23rd May 1885, the Indian Ports Act, 1875, was withdrawn from the ports of Bávliári and Khun and extended to the port of Dholera within the limits defined in Government Notification No. 4162 of the same date.

*On the west.*—So much of the shores of the Gulf and of the navigable channel of the Gogha Creek and of the shores thereof, as are within fifty yards of high-water mark at spring tides.

### *Barliári.*

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### *Khun.*

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### *Tankari.*

The limits of the port of Tankari are as follows:—

*To the east.*—A line drawn directly across the the Dhadur from a boundary post 600 yards above, and to the eastward of the Tankari Creek.

*To the west.*—A line drawn directly across the Dhadur from a boundary post 300 yards below, and to the westward of the Tankari Creek, and so much of the Tankari Creek as lies below a line drawn directly across the creek, from a boundary post placed on the bank to the north of the Custom House. These limits include so much of the river Dhádur, and of the north shore thereof, and of the Tankari Creek, and of its shores, as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channel leading to the said port of Tankari, made subject to the said Act, are as follows:—

*To the east.*—The port of Tankari, as above defined.

*To the west.*—A line drawn from the Light-house near Deo Juggun across the mouth of the Dhádur to the village of Punniadra on the south side of the river.

All parts of the channel of the Dhádur between the said limits and below high-water line at spring tides are subject to the said Act.

### *Degam.*

The limits of the port of Degam are as follows:—

*To the north-east.*—A line running north-west from a boundary post 300 yards above the Custom House.

*To the south-west.*—A line running north-west from a boundary post 300 yards below the Custom House.

The limits of the said port include so much of the anchorage in the Gulf of Cambay as lies within 600 yards of the shore, and so much of the east shore thereof as lies within 50 yards of high-water mark, and between the lines drawn from the two boundary-posts above described.

### *Dehej.*

The limits of the port of Dehej are as follows:—

So much of the creek as lies between the boundary posts placed on the bank on each side of the landing-place, and so much of the shore on the south-east side thereof as is within 50 yards of high-water mark at spring tides; and all parts of the navigable channel of the creek, from the landing place to the bar and below high-water mark (spring tides) are subject to the said Act.

### *Broach.*

The limits of the port of Broach are as follows:—

*To the east*—A line drawn directly across the Narbada from the temple of Dusha Sumet on the north bank of the river immediately above the city wall.

*To the west.*—A line drawn directly across the river from Byramshaw Dhunjishaw's Cotton Ginning House.

These limits include so much of the Narbada and of the shores thereof as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channels leading to the said port of Broach, made subject to Act* XXII of 1855, are as follows:—

*To the east.*—The port of Broach, as above described.

*To the west.*—A line drawn across the mouth of the Narbada, from the village of Lohára on the north bank to the village of Vehode on the south bank.

All parts of the navigable channel of the Narbada, including the Hánsot Channel, between the said limits, are subject to the said Act.

### *Bhagva.*

The limits of the port of Bhagva are as follows:—

So much of the channel of the creek as lies between lines drawn across it, from the boundary posts placed on the bank immediately above and below the bandar at Bhagva, and so much of the shores thereof as are within 50 yards of high-water mark (spring tides), and so much of the creek at Kudiána as lies between the boundary-posts immediately above and below the landing-place and of the shores thereof as are within 50 yards of high-water mark.

The limits of the navigable channel of the creek leading to the said port of Bhagva, made subject to the Act, are as follows:—

*To the eastward.*—The port of Bhagva, as above described.

*To the westward.*—A line drawn across the mouth of the creek, from a boundary-post on the north bank to a boundary-post on the south side, and all parts of the navigable channel of the Bhagva Creek between the said limits below high-water mark (spring tides), are subject to the said Act.

### *Surat.*

The limits of the port of Surat are as follows:—

*To the north.*—A line drawn directly across the Tápti from the boundary-post, immediately above Kimli Bandar, at Ránder.

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*Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

*To the south.*—A line directly across the river from the town wall, which also forms the south wall of the Adálat compound.

These limits include so much of the river Tápti and of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limit of the navigable river and channel leading to the said port of Surat, made subject to Act* XXII of 1855, are as follows :—

*Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

*To the north.*—The port of Surat, as above described.

*To the south.*—A line drawn across the mouth of the Tápti, from the boundary-post, immediately to the south of Vaux's Tomb, to the village of Danti on the south of the Bhimpur Creek.

All parts of the navigable channel of the Tápti below high-water mark (spring tides), and so much of the Bhimpur Creek as lies below and to the westward of a line drawn across the Khári from the boundary-post immediately above Bhimpur, and including the Domus Channel between the said limits, are subject to the said Act.

### *Matvád.*

The limits of the port are as follows :—

*To the south*—A line drawn directly across the the Matvád Creek from a boundary-post, and 451 yards above it on the east bank of the creek.

*To the north.*—A line drawn directly across the creek from a boundary-post on the east side.

The limits of the navigable river channels leading to the said port of Matvád, made subject to the Act† XXII of 1855, are as follows :—

†Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

To the south of the port of Matvád, as above described.

*To the north.*—A line drawn across the mouth of the said creek.

The limits of the south bank of the Purna River are on the east from the village of Jullálpur, and on the west of the mouth of the Purna River, subject to the provisions of Act‡ XXII of 1855.

‡Do. do.

These limits include so much of the creek, river and the shores thereof as are within fifty yards of high-water mark (spring tides).

### *Bulsár.*

The limits of the port of Bulsár are as follows :—

*To the eastward.*—A line drawn across the river Urunga, from the boundary-post above the Custom House.

*To the westward.*—A line drawn across the river Urunga, from the boundary-post immediately below the village of Bhangra.

These limits include the river Urunga and so much of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limits of the navigable river and channel leading to the said port of Bulsár, made subject to the said Act, are :—

*To the eastward.*—The port of Bulsár, as above described.

*To the west.*—The bar at the mouth of the river.

All parts of the channel of the Urunga between the said limits and below high-water mark at spring tides, are subject to the said Act.

### *Umarsári.*

The limits of the port of Umarsári are as follows :—

So much of the channel of the Par River as lie between the boundary-post placed immediately above the bandar at Pocha and the bar, at its confluence with the sea, and so much of the shore of the said river within 50 yards of high-water mark (spring tides) as lies between the boundary-posts at the bandar of Warli, Pocha, and Umarsári. The channel of the Dongri Creek, and so much of the shore thereof within 50 yards of high-water mark, as lies between the two boundary-posts which mark the bandar of Dongri, are likewise subject to the Act.

### *Kolak.*

The limits of the port of Kolak are as follows:—

So much of the channel of the river Kolak as lies between a line drawn across the river, from the boundary-post placed immediately above the landing place and the bar, at its confluence with the sea, and so much of the north bank of the river within the above limits as lies within 50 yards of high-water mark (spring tides).

### *Kálai.*

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Maroli.*

The anchorage in the offing.

### *Umbargaon.*

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Gholvad.*

Commencing from Khutkhári on the north to Mugger Devi on the south, the anchorage ground lies due east, as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Dáhánu Creek.*

From north bank to south bank of entrance of river, extending eastward as far as the river is navigable, including the shores on both sides there within 50 yards of high-water mark (spring tides).

### *Tárápur.*

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Ahivada Návápur.*

Commencing from the north bank from the mouth of the river to south bank of entrance of the same, the anchorage ground extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Sátpáti Creek.*

From the north to south entrance of the creek, extending eastwards as far as the creek is navigable.

### *Máhim Kelva.*

From north to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Kelva.*

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Dántivra Creek and River.*

From Dántivra on the north to Arnalla on the south and eastward as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Arnalla and Coast to Bassein Fort.*

From the mouth of the Dántivra River on the north to the mouth of Bassein River on the south, and the anchorage ground around the Arnalla Fort, including Rangaum Khári, and the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Southern Group of Ports.**

1. Bandora.
2. Vesáva.
3. Manori.
4. Utan.
5. Bassein Creek and River east of Bassein Fort.
6. Bhiwndi Creek and River.
7. Kalyán Creek and River.
8. Thána Creek and River.
9. Trombay.
10. Panvel Creek and River.
11. Karanja.
12. Revas.
13. Nágothna Creek and River.
14. Thal.
15. Alibág.
16. Revdanda.
17. Thal Khári.
18. Bánkot Creek and River.
19. Kelsi.
20. Harnai.
21. Anjanvel Creek and River.
22. Borya.
23. Jaygad Creek and River.
24. Ratnágiri.
25. Purangad.
26. Yeshwantgad Creek and River.
27. Viziadrug Creek and River.
28. Devgad.
29. A'chra.

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* Ports 17 and 26 included in this list are not included in the Southern group of ports in Schedule I, Act X of 1889; and ports Mandad, Varavda and Jaytápar included in the latter do not appear in the former.

30. Málvan.
31. Nivti.
32. Vengurla.
33. Redi
34. Terekhol Creek and River.
35. Kárwár including Bhatkal.
36. Chendia.
37. Ankola.
38. Gangávali.
39. Tadri.
40. Kumta.
41. Honávar.
42. Shirali.
43. Murdeshwar.
44. Bhatkal.

### *Bandora.*

From the extreme point of Senhora DeMonte on the north, to Warli Fort point on the south, including the whole of the bay within 50 yards of high-water mark (spring tides).

### *Vesáva.*

From the Fort of Mhar on the north, to Bhainderwarra on the south, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides), and from the mouth of the creek, west to east, up to Ratowdi Creek as far as the same is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides); also the anchorage in the offing of Mhar.

### *Manori.*

Anchorage around the village, including the shores on both sides thereof, within 50 yards of high-water mark (spring sides), and from the mouth of the creek, west to east, up to Murwa Creek as far as the same is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides), also the anchorage in the offing of Gorai, inclusive of Kutowni Creek, situated south of the former named village.

### *Utan.*

The anchorage in the offing, Bassein Creek and River east of Bassein Fort.

Commencing from the north-west at the mouth of the river to south as far as Dhárávi Fort, and eastward as far as Sussunowghur and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

### *Bhiwndi Creek and River.*

From Kevni Dirogaum on the south to Bhiwndi on the north-east as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

### *Kalyán Creek and River.*

From Atmughur on the south to Kalyán on the north, and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

### *Thána Creek and River.*

From Atmughur on the north passing Thána on the east, to Trombay on the south, taking in Chendani Bandar, and the shores on both sides of the stream within 50 yards of high-water mark (spring tides), including the two creeks branching off from this river, one leading to Bhandup, and the other to Hareali and Vickruli.

### *Trombay.*

Commencing from Ghatkhári on the north, to the north-east until reaching Trombay at the point where joining with the limits of Bombay Harbour and re-commencing at the north-western point of Trombay Island up the Máhul Creek as far as navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides.)

### *Panvel Creek and River.*

From the entrance of the Panvel River on the north to Khairna Bandar, and thence eastwards to Panvel Bandar, including the shores on both sides of the river, within 50 yards of high-water mark (spring tides).

### *Karanja.*

The whole of the anchorage ground around the island, with the exception of Goray, Papudkhárkhund, Mussory, Danda, Dewgode and Pirivady, on the western side of Dronegery hill, and Moray, opposite to the harbour of Bombay, tending in a north and north-easterly direction, to Chainair Khári, Sái Aptey Khári, and Guvan, including the shores on both sides; thence eastward to the Antora Creek, including the shore on both sides, and the eastern shore of Hog Island Tank.

### *Revas.*

From the eastern shore of Nocar Point, and thence to Revas Khári, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Nágothna Creek and River.*

From Karanja Bandar, along the whole extent of the river to Nágothna, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Thal.*

Anchorage ground in the offing.

### *Alibág.*

From south-west point of the fort in a straight line to the shore, and from thence east and south-east of Theronda, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Revdanda.*

From the entrance of the river on the north side at Revdanda to south side at Curla Fort, and thence eastwards to Roha Ushtanne, including the north shore of the river within 50 yards of high-water mark (spring tides).

### *Thal Khári.*

Anchorage ground opposite the bandar.

### *Bankot Creek and River.*

From north to south entrance of river, and eastwards as far as Mahár, including the south shore of river within 50 yards of high-water mark (spring tides).

### *Kelsi.*

From north to south entrance of river, and eastwards half a mile up the river, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Harnai.*

From the south point of old fort promontory, including the shore in a direct line, to the village of Harnai.

### *Anjanvel Creek and River.*

From north to south entrance of the river and eastward as far as Khair and Chiplone, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Borya.*

From north entrance of the Jaygad River, in a direct line eastwards, to the village of Borya, and the anchorage in the offing.

### *Jaygad Creek and River.*

From the village of Borya on the north side of the river to south headland, at entrance thereof, and eastward to Sangameshvar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Ratnágiri.*

The anchorage in the offing, including Meria on the north and Rajura Creek on the south.

### *Purungad.*

From north to south entrance of river, including one mile eastward up the river, as also the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Yeshwantgad Creek and River.*

From north headland to south, including one mile at entrance of river, and eastwards as far as the town of Rájápur, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Viziadurg Creek and River.*

From north headland to south, including one mile at entrance of the river, and eastwards as far as Khárepatan, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Devgad.*

From north to south entrance of river to the bandar, including one mile eastward of the river and the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

### *A'chra.*

From north to south entrance of river to the bandar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

### *Málvan.*

From north headland opposite the fort, in a straight line south by south-east to opposite shore, extending one mile.

### *Nivti.*

The anchorage in the offing.

### *Vengurla.*

From north headland to south by south-east in a direct line one and a half mile.

### *Redi.*

From north to south entrance of the river, extending eastward as far as it is navigable, including the shores on both sides within 50 yards of high-water mark (spring tides).

### *Terekhol Creek and River*

The entrance of the river on the north side, from the western boundary of the Arownda village, extending to the eastward, as far as Bunda, including the north shore of the river within 50 yards of high-water mark (spring tides).

### *Kárwár, including Bhatkal.*

From the mouth of the Kallanadi to Kárwár head, including all that portion of the bay inside the islands of Curmoghur, Deoghur and the Oyster Rocks, and from north to south bank to the entrance of the Kallanadi, extending east and north-east as far as the river is navigable.

### *Chendia.*

From north bank to south bank of Chendia River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Ankola.*

From north bank to south bank of entrance of Ankola River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Gangávali.*

From north bank to south bank of entrance of Gangávali River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Tadri.*

From north bank to south bank of entrance of Tadri River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Kumta.*

From north bank to south bank of entrance of Kumta River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Honávar.*

From north bank to south bank of entrance of Honávar River extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Shiráli.*

From north bank to south bank of entrance of Shiráli River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Murdeshvar.*

The anchorage ground to south of the Murdeshvar hill and temple.

### *Bhatkal.*

From north bank to south bank of entrance to Bhatkal River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

### *Port Rules.*

The following port rules, applicable to northern and southern group of ports, have been made, and are hereby promulgated for general information and guidance :—

1. All vessels entering any of the ports aforesaid, shall be anchored when and where required by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

2. The masters of all vessels shall rig in the jib and driver booms when required to do so by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

3. Every anchor or spar or other substance projecting from the sides of the vessel shall be removed when required by the Harbour Master or other authorized officer.

4. The master of every vessel is to be strictly enjoined against allowing any warp or hawser to remain attached to his vessel after sunset, so as to endanger the safety of any boat or vessel navigating in any of the ports aforesaid.

5. No fishing nets or stakes will be permitted in the limits of any of the ports aforesaid which may impede the navigation thereof, or endanger the safety of vessels and boats navigating in the said ports.

6. A free passage shall be kept to piers, jetties, landing places, wharves, quays and moorings; and all vessels shall be bound to move when required to clear such channels or passages.

7. No master or owner of a vessel shall grave, bream or smoke such vessel without giving notice thereof to the Harbour Master, or other authorized officer appointed by the Commissioner of Customs.

8. No vessel shall boil any pitch or dammer on board. The provisions of Section XL of Act

*Repealed by Act XII of 1875.

XXII* of 1855 are especially made applicable to all the ports aforesaid.

(G. N. published at pages 423-429 of the *B.G.G.*, Part I, of 14th November 1867, and G. N. dated 22nd January 1868, and 26th August 1870.)

**2.** In exercise of the powers conferred by Section 11 of the Sea Customs Act, 1878, and in supersession of so much of the Notification issued under Section 57 of Act I of 1852 and published at page 218 of the *Bombay Government Gazette* for 1858 as relates to the ports of Bávliári and Khún, the Governor in Council in pleased:

(*a*) to direct that the port within the limits hereinbelow described be hereafter called the port of Dholera;

(*b*) to declare that the said port shall be a port for the shipping and landing of goods;

(*c*) to declare that the said port comprises within its limits the western coast line of the Gulf of Cambay and all navigable channels leading into it between—

*on the north,* the north bank of the navigable channel of the Khún Creek; and

*on the south,* the south bank of the navigable channel of the Bávliári Creek;

(*d*) to direct that the new bandar at the Chil Khári be hereafter called the Whittle Bandar;

(*e*) to appoint the said Whittle Bandar to be a wharf for the landing and shipping of goods of all kinds which may lawfully be landed and shipped at the said port of Dholera;

(*f*) to declare that the said bandar comprises the western bank of the Chil Khári for a distance of two hundred yards on each side of the road leading from Dholera to the said bandar;

(*g*) to appoint the existing Khún Bandar to be a wharf for the landing and shipping of goods of all such kinds as aforesaid until the close of the current season only;

(*h*) to declare that the limits of the said Khún Bandar shall be the same as have heretofore been recognized as the limits thereof.

(G. N. No. 4162, dated 23rd May 1888.)

**3.** In exercise of the powers conferred by Section 11 (*a*) of the Sea Customs Act, 1878, the Governor in Council is pleased to declare the following places in the Presidency of Bombay to be ports for the shipment and landing of goods, namely :—

### BOMBAY.

CHIEF PORT—Bombay.
- Achra.
- Agáshi.
- Alibág.
- Alibág Táluka.
  - Alibág.
  - Kíni.
  - Mándva.
  - Revdanda.
  - Revas.
  - Thal.
- Anjanvel.
- Anjanvel Táluka.
  - Anjanvel.
  - Borya.
- Ánjarla.
- Ánkola.

- Ankola Táluka.
  - Ankola.
  - Belikeri.
  - Gangávali.
  - Tadri.
- Antora.
- Bándora.
- Bánkot.
- Bassein.
- Bassein Táluka.
  - Agáshi.
  - Bassein.
  - Kolibandar.
  - Naughar.
- Bavliari.
- Belápur.
- Belikeri
- Bhagva.
- Bhándup.
- Bhatkal.
- Bhátta.
- Bhiwndi.
- Bingi.
- Borya.
- Broach.
- Broach Táluka.
  - Broach.
  - Hánsot.
- Bulsár.
- Bulsár Táluka.
  - Bulsár.
  - Dungri.
  - Gudarda.
  - Hariya.
  - Kolak.
  - Kusumba.
  - Pocha.
  - Umarsári.
  - Warli.
- Chendia.
- Chikhli.
- Chiplun.
- Chirner.
- Dáhánu.
- Dántivra.
- Degám.
- Dehej.
- Devgad.
- Dholera.
- Dholera Táluka.
  - Bávliári.
  - Dholera.
  - Khún.
- Dumas.
- Dungri.
- Edvan.
- Gangávali.
- Gaviyar.
- Gholvad.
- Ghodbandar.
- Ghodbandar Táluka.
  - Bándra.
  - Ghodbandar.
  - Manori.
  - Rái.
  - Utan.
  - Vesáva.
- Gogha.
- Gogha Táluka.
- Gogha.
- Gudarda.
- Hánsot.
- Hariya.
- Harnai.
- Honávar.
- Honávar Táluka.
  - Bhatkal.
  - Kumta.
  - Honávar.
  - Mánki.
  - Murdeshvar.
  - Shiráli.
- Jaygad.
- Jaitápur.
- Jambusar Táluka.
  - Degám.
  - Dehej.
  - Kávi.
  - Tankári.
- Jhaigauda.
- Kálai.
- Kalyán.
- Kantyajal.
- Karadi.
- Karanja.
- Kárwár.
- Kárwár Táluka.
  - Bingi.
  - Chendia.
  - Kárwár.
  - Sadáshivgad.
- Kasheli.
- Kávi.
- Kelsi.
- Kelva.
- Khairna.
- Khed.
- Khún.
- Kím.
- Kimpáni.
- Kolak.
- Kolibandar.
- Koramthana.
- Kudiána.
- Kumta.
- Kusumba.
- Magdala.
- Máhul.
- Máhim.
- Málvan.
- Málvan Táluka.
  - Áchra.
  - Devgad.
  - Málvan.
- Mándva.
- Mánki.
- Manori.
- Maroli.
- Mátunga Táluka.
- Mafvád.
- Mora.
- Murdeshvar.
- Murva.
- Nágothna.
- Naughar.
- Navápur.
- Nivti.
- Panvel.
- Panvel Táluka.
  - Belápur.
  - Chirner.
  - Khairna.

- Panvel.
  - Phakland.
- Phakland.
- Pocha.
- Purangad.
- Rájápur.
- Rájivda.
- Rájpuri Táluka.
  - Tálkhári.
- Ránder.
- Ratnágiri.
- Ratnágiri Táluka.
  - Jaygad.
  - Purangad.
  - Rájivda.
  - Ratnágiri.
  - Varavda.
- Rái.
- Redi.
- Revdanda.
- Revas.
- Sadáshivgad.
- Sákse Táluka.
  - Antora.
  - Nágothna.
  - Sangameshvar.
- Sanján.
- Sátpáti.
- Savata.
- Sheva.
- Shiráli.
- Surat.
- Surat Táluka.
  - Bhava.
  - Bhátta.
  - Dumas.
  - Gavivar.
  - Kantyajal.
  - Karádi.
  - Kudyána.
  - Magdala.
  - Matvád.
  - Ránder.
  - Surat.
  - Tena.
- Suvarndurg Táluka.
  - Ánjarla.
  - Bánkot.
  - Harnai.
  - Kelsi.
- Tadri
- Tálkhádi.
- Tankári.
- Thána.
- Tárápur.
- Tárápur Táluka.
  - Dáhánu.
  - Dántivra.
  - Edvan.
  - Kelva.
  - Koramthana.
  - Máhim
  - Murva.
  - Navápur.
  - Sátpáti.
  - Savata.
  - Tárápur.
  - Usarni.
  - Vadrai.
- Tena.
- Thal.
- Tonka Phansa.
- Trombay.
- Trombay Táluka.
  - Bhándup.
  - Bhiwndi.
  - Kalyán.
  - Kasheli.
  - Máhul.
  - Thána.
  - Trombay.
- Umarsári.
- Umbargaon.
- Umbargaon Táluka.
  - Bordi.
  - Chickhla.
  - Gholvad.
  - Jhaigowada.
  - Kálai.
  - Maroli.
  - Sanján.
  - Tonka Phansa.
  - Umbargaon.
- Uran Táluka.
  - Karanja.
  - Mora.
  - Sheva.
- Usarni.
- Utan.
- Varavda.
- Vesáva.
- Vengurla.
- Vengurla Táluka.
  - Nivti.
  - Redi.
  - Vengurla.
- Viziádurg.
- Viziádurg or Yeshwantgad. Táluka
  - Jaitápur.
  - Viziádurg
- Vádi Táluka.
  - Kirnapáni.
- Vadrai.
- Warli.
- Yeshwantgad or Viziádurg. Táluka.
  - Jaitápur.
  - Viziádurg.

### SIND.

- CHIEF PORT—Karáchi.
- Keti Bandar.
- Sirganda.
- *Khund.
- *Siran.
- *Bram Haidri.
- *Reri.
- *Ghizri Bandar.

(G. N. No. 4437 C, dated 25th May 1892, No. 2098, dated 20th March 1893, and No. 9296 A, dated 23rd November 1895.)

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* *Note.*—Declared under Section 12 to be ports for the carrying on of coasting trade with Customs Ports within the Province of Sind and for no other purpose. (G. N. No. 9296A, dated 23rd November 1895, and No. 6315C, dated 25th August 1897.)

**4.** In exercise of the powers conferred by Section 11 (*b*) of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the following to be the limits of the port of Karáchi, namely :

*To the North*—A line drawn from a point on the ridge dividing the Harbour backwater from the Arabian Sea, (9) nine miles N. W. from Manora Point along the high-water mark ordinary spring tides to boundary pillar No. 44 at the head of Soti Creek, and thence along a line demarcated at the angles by masonry pillars numbered 43 around Khudda village to 32 on the Harris Road, and from thence along the western edge of Harris Road to the north-east corner of the Native Jetty where it crosses the Bandar Road to the Queen's Road at the N. E. end of the Railway bridge and on to boundary pillar No. 2. From boundary pillar No. 2 round Scandal Point and Bath Island up to boundary pillar No. 24 on the western edge of the Clifton Road.

*To the East*—A line drawn from boundary pillar No. 24 on Clifton Road last above mentioned to boundary pillar No. 26 north of Clifton and from thence to the shore end of Clifton Pier and thence along the high-water line on the beach to a point 3¾ miles S. E. of Clifton.

*To the South*—A line drawn from that point last above mentioned on Clifton beach running in a S. W. by W. ¼ W. direction to a point four miles S. by E. ¼E. from Manora breakwater, and from thence along a line running in a N. W. ¾ W. direction to a point two miles out at sea S.W. ½ S. from the point first mentioned on the ridge dividing the Harbour backwater from the Arabian Sea.

*To the West*—A line drawn from the point last above mentioned running in a N.E. ½ N. direction, to the starting point on the ridge above mentioned nine miles from Manora Point.

(G. N. No. 6315, dated 25th August 1897.)

**5.** His Excellency the Right Honourable the Governor in Council is pleased, in continuation of Notification† No. 5725A * * * , dated 27th October 1879, to define the limits of the following ports or places and wharf :—

* * * * *

* * * * *

*Khund.*—Marked out by four posts, and bounded on the north by the Kalur and Mootney Channel; south by the village of Kund; east by the open sea ; and west by Babula's Gote.

(G. N. No. 2355, dated 4th May 1880.)

**6.** His Excellency the Governor in Council is pleased in continuation of Notification No. 5725A * * * , dated 27th October 1879, to define the limits of the following places * * * :—

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†Published in the *B. G. G.*, Part I, dated 6th November 1879, pages 866 and 867.

*Bram Haidri.*—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by a line drawn from the Lunwarro Dhoro to the Kurungi Creek, and west by a low range of hills running north to south.

*Beri.*—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by the Kurungi Creek, a low range of hills and mangrove bushes, and west by the Kurungi Creek, a low range of hills, mangrove bushes and the village of Wagodur.

(G. N. No. 3782, dated 21st July 1880.)

7. His Excellency the Governor in Council is pleased, in continuation of Notification No. 5725 A * * *, dated 27th October 1879, to define the limits of the following port * * *:—

*Siran.*—Bounded on the east by the Sisha Channel, Mukan Mirwa; on the south by tappa Mirwa, táluka Ghorabári; on the west by a tract of waste land in the Sákro Táluka four miles from the sea; and on the north by Mukan Milka Goath Sumra Himati.

(G. N. No. 6634, dated 15th December 1880).

8. In exercise of the powers conferred by Section 11 (*c*) and (*d*) of the Sea Customs Act, VIII, of 1878, and in supersession of Notifications marginally noted, His Excellency the Governor in Council is pleased to declare and appoint the places specified in the first column of the table hereinbelow contained, to be wharves in the port of Karáchi for the landing only of such particular classes of goods as are in respect of such wharves specified in the second column of the said table, and for the shipping only of such particular classes of goods as are specified in the third column of the said table in respect of the said wharves, and to fix the limits of the said wharves as shown in the fourth column of the said table :—

| No. of Notification. | Date of Notification. | Published at page of *Bombay Government Gazette.* | | And of *Sind Official Gazette.* | |
|---|---|---|---|---|---|
| 5765 | 28th October 1879 ... | 854 | 30th October 1879 ... | 371 | 8th November 1879. |
| 2660 | 7th April 1886 ... | 336 | 8th April 1886 ... | 423 | 15th April 1886. |
| 1150 | 22nd February 1887 ... | 184 | 24th February 1887 ... | 298 | 17th March 1887. |
| 306 | 16th January 1888 ... | 30 | 19th January 1888 ... | 70 | 28th January 1888. |
| 7583 | 14th November 1888... | 958 | 15th November 1888... | 519 | 22nd November 1888. |
| 1780 | 5th March 1889 .. | 187 | 7th March 1889 .. | 265 | 14th March 1889. |
| 2017 | 24th April 1889 .. | 405 | 25th April 1889 . | 460 | 2nd May 1889. |
| 3571 | 15th May 1889 ... | 450 | 16th May 1889 .. | 543 | 23rd May 1889. |
| 7382 | 1st October 1889 ... | 839—840 | 3rd October 1889 ... | 367 | 10th October 1889. |
| 3465 | 19th May 1890 . | 479—480 | 22nd May 1890 .. | 365 | 29th May 1890. |
| 7659 | 9th November 1891 .. | 913 | 12th November 1891... | 578 | 19th November 1891. |
| 2934 | 9th June 1891 ... ... | 468—469 | 11th June 1891 ... | 620 | 18th June 1891. |
| 4437 *C* | 25th May 1892 .. .. | 466 | 26th May 1892 ... | 584 | 2nd June 1892. |
| 4946 | 13th June 1893 ... | 523 | 16th June 1892 .. | 673 | 23rd June 1892. |
| 5430 | 2nd July 1892 ... .. | 600 | 7th July 1893 ... ... | 29 | 14th July 1893. |
| 4765 | 25th June 1895 ... | 726 | 27th June 1895 . | 6 | 4th July 1895. |
| 9296—9296 *B* | 23rd November 1895 ... | 1206 | 28th November 1895... | 640 | 5th December 1895. |

| Names of Wharves or Landing-places. | For the landing of | And for the shipping of | Limits. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| (1) James Wharf ... | General merchandise except gunpowder and explosives. | General merchandise except gunpowder and explosives. | Bounded on the north by the Harbour and North-Western Railway embankment; on the south by the Erskine Wharf; on the east by the Export Yard and Napier Mole; on the west by the Harbour. |
| (2) Erskine Wharf ... | General merchandise except gunpowder and explosives. | General merchandise except gunpowder and explosives. | Bounded on the north by James Wharf; on the south by the Passenger Pier; on the east by Wharf yard and sheds; on the west by the Harbour. |

| Names of Wharves or Landing-places. | For the landing of | And for the shipping of | Limits. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| (3) Passenger Pier ... | Passengers' luggage, small parcels and packages, horses and ships' stores. | Passengers' luggage, small parcels and packages, horses and ships' stores. | Bounded on the north by the Erskine Wharf; on the south by the Commissariat Pier; on the east by reclaimed ground now forming the Railway (P. T.) yard dividing it from the public road; and on the west by the Harbour. |
| (4) Commissariat Pier. | Government stores except gunpowder and explosives. | Government stores except gunpowder and explosives. | Bounded on the north by the Passenger Pier; on the south by the Harbour and Merewether Pier; on the east by Port Trust yard; on the west by the Harbour. |
| (5) Merewether Pier ... | General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government. | General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government. | Bounded on the north by the Harbour and Commissariat Pier; on the south by Harbour jetties and Railway wharf; on the east by the North-Western Railway yard; on the west by the Harbour. |
| (6) Water jetties between Merewether Pier and Railway Pier. | Port Trust departmental stores. | Port Trust Departmental stores. | Bounded on the north by the Merewether Pier; on the south by the North-Western Railway Pier and Wharf; on the east by the Merewether Pier yard; and on the west by the Harbour. |
| (7) Railway Pier and Wharf. | General merchandise and Railway stores. | General merchandise and Railway stores. | Bounded on the north by water jetties and Merewether Pier; on the south by the Harbour and Petroleum Pier; on the east by the North-Western Railway godowns and yard; on the west by the Harbour. |
| (8) South end of ditto. | Gunpowder and explosives. | Gunpowder and explosives. | Do. do. |
| (9) Petroleum Pier ... | Petroleum ... ... | Petroleum ... ... | Bounded on the north by the Harbour and Railway Wharf; on the south by the Harbour and Keamari Groyne; on the east by the North-Western Railway Backshunt and Petroleum godowns; and on the west by the Harbour. |
| (10) Napier Mole Boat Wharf. | General merchandise except gunpowder and explosives. | General merchandise except gunpowder and explosives. | Bounded on the north by the Harbour; on the south by the reclaimed ground; on the east by the Napier Mole Bridge; and on the west by the Harbour. |
| (11) West end of ditto. | Government ammunition. | Government ammunition. | Do. do. |
| (12) Native Jetty ... | General merchandise except gunpowder and explosives. | General merchandise except gunpowder and explosives. | Bounded on the north by the Harbour and Lyari Hard embankment; on the south by the Harbour; on the east by the public road from Karachi to Keamari; and on the west by the Harbour. |
| (13) Lyari Hard ... | Timber, firewood, grass and fresh fish. | ...... | Bounded on the north by the Harbour public road and Mulji Jetha's Cotton Press; on the south by the Harbour and Native Jetty; on the east by the public road, Customs House and Mulji Jetha's Cotton Press; and on the west by mangrove bushes. |
| (14) Khudda Bandar... | Firewood ... ... | ...... | Bounded on the north and south by a mangrove swamp; on the east by the village of Khudda; and on the west by Fish Boat channel. |
| (15) Stone Bandar ... | ...... | Stone ... ... ... | Bounded on the north by Moach plain; on the south skirted by high-water mark and Soti Creek; on the east by a swamp of mangrove bushes and Khudda; and on the west by an open space and Moach salt-works. |

| Names of Wharves or Landing-places. | For the landing of | And for the shipping of | Limits. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| (16) Shamspir ... | Salt and salted fish ... | Salt and salted fish ... | Bounded on the north by the Harbour channel and the Moach plain and salt-works; on the south by the Harbour and channel leading to the salt-works; on the east by the Harbour; and on the west by the Harbour and channel leading to the Moach salt-works. |
| (17) Baba Island ... | Coal and timber ... | Coal and timber ... | Bounded on the north by the mouth of Baba channel; on the south by the mouth of the Yariri Creek; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater. |
| (18) Manora Beach ... | Coal ... ... ... | Coal ... ... ... | Bounded on the north by the mouth of the Yariri Creek; on the south by the Harbour Works premises; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater. |
| (19) Explosives Pier and Magazines. | Baggage of passengers from quarantine, and explosives. | Baggage of passengers from quarantine, and explosives. | Bounded on the north and south by the Harbour and sand ridge; on the east by the Harbour; and on the west by a sand ridge and west backwater. |
| (20) Tipping Pier ... | Port Trust materials and stores except gunpowder and explosives. | Port Trust materials and stores except gunpowder and explosives. | Bounded on the north, south and east by the Harbour; on the west by Harbour Works, Khalási Line. |
| (21) Harbour Works Pier. | Port Trust materials and stores except gunpowder and explosives. | Port Trust materials and stores except gunpowder and explosives. | Bounded on the north and east by the Harbour; on the south by the Harbour Works Workshop and Dockyard; and on the west by the Harbour Works Yard. |
| (22) Telegraph Pier ... | Government stores of the Telegraph Department, except gunpowder and explosives. | Government stores of the Telegraph Department, except gunpowder and explosives. | Bounded on the north and east by the Harbour; and on the south and west by the Indo-European Telegraph premises. |
| (23) Telegraph Coal Pier. | Coal of the Government Telegraph Department. | Coal of the Government Telegraph Department. | Bounded on the north and east by the Harbour; on the south and west by the Indo-European Telegraph premises. |
| (24) Passenger Pier (Manora). | Port Department coal and passengers' baggage. | Port Department coal and passengers' baggage. | Bounded on the north by the Harbour; on the south by the Port Trust Department store-yard; on the east by the Harbour; and the west by the Port Department store yard. |
| (25) Crane Wharf ... | Port Trust departmental stores and passengers' baggage, except gunpowder and explosives. | Port Trust departmental stores and passengers' baggage, except gunpowder and explosives. | Bounded on the north by the Port Department Passenger Pier; on the south by the Pilot Pier; on the east by the Harbour; and the west by the Port Department store-yard. |
| (26) Pilot Pier ... | Passengers' luggage and stores necessary for the residents of Manora. | Passengers' luggage and stores necessary for the residents of Manora. | Bounded on the north and east by the Harbour; on the south by the Harbour and Port Department boat yard; and on the west by the mooring yard of the Port Department. |
| (27) Water Pier at Manora. | Explosives and water for the use of the Port Department and Harbour Defences. | Explosives and water for the use of Port Department and Harbour Defences. | Bounded on the north and east by the Harbour; on the south by the tram lines and water tanks; and on the west by the Harbour and Port Department boat yard. |
| (28) Military Pier ... | Military stores ... | Military stores ... | Bounded on the north and east by the Harbour; on the south by the Humby Pier; and on the west by Tramway and Port Department ground. |
| (29) Humby Pier ... | Passengers' luggage and stores for residents at Manora. | Passengers' luggage and stores for residents at Manora. | Bounded on the north by the Harbour and Military Pier; on the east by the Harbour; on the south by the Harbour and quarters of the Submarine Mining establishment; and on the west by Tramway and military land. |
| (30) Sub-Mining Pier | Military stores. .. | Military Stores ... | Bounded on the north, south and east by the Harbour; and on the west by the Manora face, Tramway and Torpedo buildings. |

(G. N. No. 6315-A, dated 25th August 1897).

Under the provisions of Section* 10 of the Consolidated Customs Act, VI of 1863, His Excellency the Governor in Council is pleased to declare the Kárwár Pier and Landing Wharf to be the only authorized public place for the landing and shipment of goods at that port. (G. N. dated 31st January 1866 ; *vide* G. R. No. 391 of the same date.)

*Cf. Section 11 of Act VII of 1878.

**9.** In exercise of the power vested in him by Section 11 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the Prince's Dock to be an authorized place for the landing and shipment of all classes of goods from the 1st January 1880.

His Excellency in Council is further pleased to declare the Prince's Dock to be a Branch Custom House for the entry and clearance of native craft from and to Customs ports only.

On and after the same date, the Masjid Bandar will be an authorized place for the landing and shipment of free goods by native craft from and to Customs ports only, and the Carnac and Nicol Basins for goods by square-rigged vessels from and to Customs or foreign ports and by native craft from or to foreign ports only. (G. Ns. Nos. 6929, dated 26th December 1879, and 95, dated 7th January 1880.)

**10.** In exercise of the power conferred by Section 11, clause (*c*), of the Sea Customs Act, No. VIII of 1878, and in supersession of so much of Government notification,† dated 11th January 1853, as relates to Chendni, a port subordinate to the port of Thána in the Thána Zilla, His Excellency the Governor in Council is pleased to appoint the newly built wharf at the said subordinate port of Chendni to be a wharf for the landing of salt only. No goods of any other description shall be landed or shipped at the wharf aforesaid. (G. N. No. 7920, dated 19th November 1887.)

†Published in the supplement to the *B. G. G.*, dated 20th January 1853.

**11.** In exercise of the power conferred by Section 11 (*c*) of the Sea Customs Act, 1878, the Governor in Council is pleased to appoint the following places to be wharves for the landing of salt, *viz.* :—

| Name of place. | Name of port within the limits of which situated. |
|---|---|
| Khed ... ... | Anjanvel. |
| Chiplún ... ... | |
| Govalkot ... ... | |
| Sangameshvar ... | Jaygad. |
| Rájápur ... ... | Yashvantgad. |
| Goval ... ... | |
| Khárepátan ... | Viziadurg. |
| Vághotan ... | |

(G. N. No. 6540, dated 16th September 1890.)

**12.** Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that instead of the Frere Land and Pier Company's Bandar the Esmail Habib Bandar in the port of Bombay is appointed to be a wharf for the landing and shipment of dangerous petroleum. (G. N. No. 5942, dated 17th August 1893.)

**13.** Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that the Tank Bandar Reclamation in the port of Bombay is appointed to be a wharf for the landing and shipment of the following articles, and declared to be a landing place with effect from the date hereof :—

Timber and rafters of all kinds, bamboos and bamboo blinds, coal and coke, firewood, fresh vegetables and fresh fruit and green grass.

(G. N. No. 7597, dated 18th October 1893.)

**14.** In supersession of Government Notifications Nos. 3047,* dated 18th April 1883, and 3800,† dated 14th May 1884, and under Section 11, clause (*d*), of the Sea Customs Act, His Excellency the Governor in Council is pleased to declare the following to be limits of the Warli Bandar :—

The foreshore at Warli from a point marked by a post about 20 feet east of the house numbered by the Collector of Bombay No. 18, southwards to a point marked by a post about 340 feet from the Warli Road in a north-westerly direction therefrom.

(G. N. No. 3072 A, dated 5th May 1891.)

*Published at page 297 of the *B. G. G.*, Part I, dated 19th April 1883.

†Published at page 362 of the *B. G. G.*, Part I, dated 15th May 1884.

**15.** Under the provisions of Section 11, clauses (*d*) and (*e*), of the Sea Customs Act, it is hereby notified, in modification of Government Notifications Nos. 2753 and 7408 of 17th May and 7th December 1881, respectively, that the whole of the foreshore including the bandars, Moody Bandar New Wharf, Bori Bandar and Moody Bay, shall be termed the Moody Bay Reclamation and divided into—

*North Wharf,*—to include the foreshore lying between the south side of Moody Bandar and the north of Bori Bandar.

*Bori Bandar,*—to include the foreshore at present known by that name, lying between the southern limit of the north wharf and northern limit of the south wharf.

*South Wharf,*—to include the foreshore between the southern limit of Bori Bandar and the north boundary-wall of the Mint.

(G. N. No. 8326, dated 22nd October 1884.)

**16.** The building known as the Town Custom House in Marine Street is hereby declared a Custom House for the purposes of the Sea Customs Act, VIII of 1878.

Its limits are : west, Marine Street ; north, the Export Gate Road ; east, the Export Gate Road and shed belonging to the Port Trust, the Centre Gate Road open space belonging to the Port Trust, the Import Gate Road ; south, the Import Gate Road.

(G. N. No. 4437-B.‡, dated 25th May 1892).

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‡ Other portions of this Notification have been superseded by Government Notifications Nos. 6969, dated 10th September 1895, and 443 dated 15th January 1896.

In exercise of the powers conferred by clause (*f*) of Section 11 of the Sea Customs Act, 1878, the Governor in Council is pleased to declare that on and after the 22nd day of January 1896, the area hereinbelow specified, including all buildings comprised therein, shall for the purposes of the said Act be deemed to be a Customs house and to declare the limits thereof as follows, *viz.*:—

| Area. | Limits. |
|---|---|
| The Import Yard adjoining the Bunder Road, Karáchi, and vested in the Trustees of the Port of Karáchi. | On the North—Bunder Road.<br>On the South—New Railway Station for outward goods.<br>On the East—The Cullian Road.<br>On the West—The New Railway Station for outward goods. |

(G. N. No. 279, dated 10th January 1896.)

**17.** In exercise of the powers conferred by Section 205 of the Sea Customs Act, VIII of 1878, the Governor in Council is pleased to cancel Notification No. 5725*B*, dated 27th October 1879, published at pages 866 and 867 of the *Bombay Government Gazette* of the 6th November 1879, Part I, and to modify the Notification No. 4437*C*, dated the 25th May 1892, published at page 466 of the *Bombay Government Gazette* dated 26th May 1892, Part I, so far as it relates to the ports of Khund, Siran, Bram, Haidri and Reri; and to declare under Section 12 of the said Act the places hereinbelow specified to be ports for the carrying on of coasting trade with Customs ports within the Province of Sind, and for no other purpose—

Khund, Siran, Bram, Haidri and Reri.

(G. N. No. 6315C, dated 25th August 1897.)

**18.** In exercise of the powers conferred under Section 12 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare Ghizri Bandar to be a port for the carrying on of coasting trade with Customs ports within the Province of Sind. (G. N. No. 9296A, dated 23rd November 1895.)

**19.** Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of the Native States of Cochin and Travancore to be British Indian ports for the purposes of Section 18, Section 141 and Sections 149 to 160 of the same Act† in so far as the said sections or any of them are capable of being applied with respect to such ports. This declaration is to have effect from the 1st June 1865. (G. I. Notn. No. 1131, dated 30th June 1865; *vide* G. N. dated 11th July 1865, at page 73 of the *B. G. G.* of 13th idem.)

*Cf. Section 13 of Act VIII of 1878.

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† *Note.*—The corresponding sections of Act VIII of 1878 are Nos. 20, 42, 43, 72, 157 (c), 165, 161, 164, 159, 163 and clauses 62 to 71 of No. 167.

*Cf. Section 13 of Act VIII of 1878.

**20.** Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of H. H the Gáekwár, the Thákor of Bhávnagar and the Naváb of Cambay to be British Indian ports for the purposes of Section 18, Section 141, and Sections 149 to 160 of the same Act, in so far as the said sections or any of them are capable of being applied with respect to such ports. (G. I. Notn. No. 1180, dated 26th June 1866, re-published at p. 119 of the *B. G. G.* of 12th July 1866.)

*Note.—Vide* note under the preceding paragraph.

**21.** In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, and in supersession of so much of Notification No. 1180, dated the 26th June 1866, as relates to the port of Cambay, the Governor General in Council is pleased to direct that all goods imported from or exported to the said port into or from any Customs port in British India shall be treated as regards the levy of Customs duties and the payment of drawbacks under the said Act as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 2559, dated 1st August 1884; *vide* G. R. No. 6706, dated 20th idem.)

**22.** In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to direct that all goods imported from or exported to ports in the territory of the Naváb of Habsán into or from any Customs port in British India shall be treated, as regards the levy of Customs duties and the payment of drawback under the said Act, as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 35-S., dated 23rd January 1885; *vide* G. N. No. 805, dated 28th idem, at p. 126 of the *B. G. G.* of 29th idem.)

*Note.*—The provisions of this notification do not apply to the Naváb of Janjira's port of Jáfrábád in Káthiáwár. (G. R., P. D, No. 7361, dated 11th November 1887.)

**23.** His Excellency in Council sanctions the abolition of the Customs duties levied under Amaldastur at the ports of Gandevi and Navsári, which should be placed on the footing of ordinary British ports. (G. R. No. 4302, dated 17th November 1868.)

**24.** Under Section 14 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare the port of Karáchi to be a warehousing port for the purposes of that Act. (G. N. No. 5297, dated 8th August 1882.)

**25.** In exercise of the power conferred by Section 14 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to declare the port of Bombay to be a warehousing port for the purposes of the said Act. (G. N. No. 4137 J., dated 25th May 1892.)

## IV.—PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

1. In exercise of the powers vested in him by Section 23*, Act VI of 1863 (The Consolidated Customs Act), the Governor General in Council is pleased to prohibit the importation of unfermented toddy into the city of Bombay by sea, with effect from this date. (G. I. Notn. No. 19, dated 1st February 1878; *vide* G. N. No. 613, dated 6th idem.)

*Cf. Section 19 of Act VIII of 1878.

2. In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council prohibits the bringing or taking by sea or by land into or out of British India of arms, ammunition or military stores as defined in the Indian Arms Act, 1878, except in accordance with the provisions of that Act and the rules and orders issued thereunder. (G. I., F. & C., Notn. No. 2251, dated 16th August 1879; *vide* G. N. No. 4366, dated 20th idem.)

3. In exercise of the powers conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the importation into ports in British India of cotton goods impressed with designs in imitation of currency notes, promissory notes or stock notes of the Government of India. (G. I., F. & C., Notn. No. 4878, dated 10th November 1882; *vide* G. R. No. 8553, dated 6th December 1882.)

4. In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of metal resembling in shape and in size, and stamped either on the obverse or on the reverse in imitation of rupees, half rupees, quarter rupees and one-eighth rupees. (G. I., F. & C., Notn. No. 88-S., dated 22nd March 1887; *vide* G. R. No. 2178, dated 6th April 1887.)

5. In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of copper or mixed metal which not being coin as defined in the Indian Penal Code are intended to be used as money:

Provided that the bringing of such pieces into British India by a traveller in quantity not exceeding one hundred pieces and in good faith for his own use, shall not be deemed to be prohibited by this notification.

2. In exercise of the power conferred by Section 6 of the Metal Tokens Act, I of 1889, the Governor General in Council is further pleased to direct—

(*a*) that any person bringing pieces of copper into British India in contravention of the foregoing prohibition under Section 19 of the Sea Customs Act, 1878, shall be liable to the punishment to which he would be liable if he were convicted under the Metal Tokens Act, I of 1889, of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section, and

(*b*) that the provisions of sub-section (3) of Section 4 and sub-section (1) of Section 5 of the Metal Tokens Act I of 1889, in relation to the offence of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section shall apply, so far as they can be made applicable, to the offence of contravening the foregoing prohibition under Section 19 of the Sea Customs Act, 1878.

(G. I., F. & C., Notn. No. 625, dated 1st February 1889; *vide* G. N. No. 960, dated 6th idem.)

**6.** Under Section 19 of the Sea Customs Act, 1878, the Governor General in Council hereby prohibits the bringing or taking by sea or by land into British India of any copies of past or future issues of the newspaper styled the *Praja Bandhu* and published at the Vyas Press, Chandernagore. (G. I., F. & C., Notn. No. 5419, dated 26th October 1889; *vide* G. Notn. No. 8283, dated 30th idem.)

**7.** In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing of salt—

(*a*) by sea into any part of the districts of Ahmedabad, Kaira, Broach and Surat;

(*b*) by sea into the ports of Kalyán and Bhiwndi in the Thána District;

(*c*) by sea or by land into Aden.*

(G. I., F. & C., Notn. No. 4917, dated 14th October 1890; *vide* G. R. No. 7839, dated 4th November 1890).

**Note*.*—With reference to Bombay Government Notification No. 4817, dated 27th June 1883, which originally prohibited the import of salt into Aden, it was ruled in G. I., F. & C., No. 625 dated 9th May 1885, that the prohibition should not be enforced in the case of table-salt so long as the imports continued to be small; *vide* G. R. No. 4240, dated 27th May 1885.

**8.** In exercise of the powers conferred by Section 19 of the Sea Customs Act VIII of 1878, the Governor General in Council is pleased to prohibit, with effect from the 15th January 1892, the bringing or taking by sea or by land into any part of the Presidency of Bombay of country liquor produced or manufactured in any part of the Indian Possessions of His Majesty the King of Portugal and the Algarves. (G. I., F. & C., Notn. No. 171, dated 12th January 1892, republished under G. N. No. 263, dated 13th idem; *vide* G. R. No. 283, dated 14th idem.)

**9.** In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing of petroleum into the Bombay Presidency, whether by sea or land, unless such petroleum

(1) has been certified to be not dangerous by a testing officer appointed by a Local Government under Section 9 of the Petroleum Act (XII of 1886), and

(2) has paid the import duty specified in Schedule II of the Indian Tariff Act (XI of 1882) as amended by Act II of 1888.

(G. I., F. & C., Notn. No. 289-S., dated 17th December 1892; *vide* G. N. No. 10137, dated 28th idem.)

*Note.*—The local officials should not bring this notification to bear upon imports from places other than the Portuguese Settlements, Káthiáwár or Cutch. (G. R. No. 166, dated 6th January 1893.)

**10.** In exercise of the power conferred by Section 19 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India, by sea or by land, of copper or bronze coin issued by the State of Baroda:

Provided that the bringing of such coin into British India by a traveller, in any quantity not exceeding one rupee's worth at any one time, in good faith for his own use, shall not be deemed to be prohibited by this notification. (G. I., F. & C., Notn No. 1698 A., dated 19th April 1893; *vide* G. N. No. 2951, dated 26th idem.)

**11.** Consignments of copper blanks imported for Native States should be detained by the Customs authorities and reported for the orders of the Government of India. (G. I., F. & C., No. 5209, dated 10th October 1889; *vide* G. R. No. 8087, dated 24th idem.)

**12.** Section 19 of the Sea Customs Act only authorizes the prohibition of the import of specified goods into any part of British India from outside British India. (G. I., F. & C., No. 3053, dated 18th July 1891.)

**13.** The Commissioner of Customs and the Commissioner in Sind should take the necessary action for stopping the importation of the American publication entitled 'Webster's Encyclopædic Dictionary of the English Language' by Noah Webster, which contains in its Appendix reprints of a portion of the English copyright work 'Encyclopædic Dictionary' published by Messrs. Cassels. (G. R. No. 217, dated 12th January 1892.)

### V.—LEVY OF CUSTOMS DUTIES.

**1.** The Governor General in Council desires to call attention to certain provisions in the Sea Customs Act, 1878, which were the subject of much discussion when the Act was under consideration.

Section 32 deals with the case of goods undervalued for duty. It takes the place of Section 27 of Act VI of 1863. A new power is given to th Customs Collector when goods taken over by th

Government have been brought to sale by public auction and when the highest offer made at such sale is, in his opinion, inadequate. Under such circumstances the Customs Collector is empowered either to adjourn the sale or to buy in the goods and dispose of them for the benefit of the Government.

Some apprehension has been expressed that this power may be abused. It has been pointed out that when a firm imports goods out of season, and has to hold them over for some months before it can dispose of them, it must take into consideration interest, storage, cost of establishment, fire insurance and other charges to which it will be put before the goods are disposed of. If the Customs Collector is not satisfied with the valuation of such goods and takes them over for the use of Government, it is feared that the goods may be kept until the season when the prices have risen, the Customs Collector not being deterred by the consideration of the charges of the kind above mentioned and using his own judgment as to what is an 'unnecessary delay.'

It is needless to say that such a use of the power given by Section 32 to the Customs Collector, involving, as it would, a commercial speculation, would not be approved by the Government.

Then, again, the power of adjournment of the sale, or of buying in the goods for subsequent disposal for the benefit of Government, is one which should only be exercised on clear necessity being shown for such a course. In the Presidency town, it will probably be less necessary than in smaller centres of commerce, for the large number of dealers would be generally a sufficient safeguard against inadequate offers.

It is desirable that periodical returns should be made by the Customs Collector, showing the instances in which he has delayed the original sale by auction beyond one fortnight and those in which he has either adjourned the sale or bought in the goods, and in the latter case how and when he has disposed of them, with explanations of his reasons for so acting. (G. I., R., A. & C., No. 50, dated 21st March 1878; *vide* G. R. No. 1776, dated 6th April 1878.)

**2.** Half-yearly returns of the nature referred to above should be furnished by the Customs authorities. (G. R. No. 3171, dated 24th June 1878.)

**3.** The definition of the words "wholesale lots" occurring in Section 32 of the Sea Customs Act, VIII of 1878, must mainly be governed by the custom of the trade, and should, therefore, to a great extent, be left to the discretion of local Customs authorities. On the whole the Government of India is disposed to think that the following course might reasonably be taken as a guide by Customs officers in dealing with such cases, *viz.*, that the words "wholesale lots" should be taken to signify, as far as may be, such lots as wholesale dealer would be willing, in the ordinary course of business, to sell at wholesale rates; that lots such as a retail price would be demanded for by the trade, as when goods taken over consist of, or include, single articles, should be sold singly; that the valuation of imported goods being based on the wholesale cash price, the sale of goods taken over should be effected on the basis of wholesale cash terms, and the time within which the sale must take place should be specified.

It has been ruled in a case appealed to the Government of India against the decision of the local authorities in Calcutta, in connection with the sale of a consignment of corals taken over for undervaluation, that goods entered in two or more bills of entry and parcels of goods separately valued in one bill of entry should not be sold in one lot, but separately. This ruling should be carefully observed in all ports when goods are sold which have been taken over as undervalued. (G. I., F. & C., No. 2860, dated 22nd September 1879; *vide* G. R. No. 5409, dated 8th October 1879.)

**4.** When an overcharge of duty has been made, a written intimation should be sent to the parties concerned as soon as may be after the error has been discovered. (G. I., R., A. & C., No. 138, dated 4th December 1878; *vide* G. R. No. 6392, dated 11th idem.)

**5.** The Sea Customs Act, 1878, being an Act imposing burdens must receive a strict construction in a sense favourable to the subject. Thus goods must not be removed before payment of duties (Section 88). The bill of entry must not be amended after the goods are removed (Section 36). But a refund may be claimed within three months from payment of duties (Section 40.) Therefore repayment can be made without any legal necessity to amend the bill of entry. Similarly other sections must not be strained by argument against the subject; on the contrary their wording must be construed strictly, but beneficially to the subject, so as to consist with Section 40, and not so as, if possible, to negative the benefit conveyed by the terms of the latter section. Section 40 also must receive a strict, but liberal, construction beneficial to the subject, and must not be restricted by mere inferences. It is not open to the Customs authorities to say that the section refers to inadvertence, error or misconstruction on the part of Customs officers only, or that it must be discovered before the goods leave the Custom House; those restrictive conditions are not to be found in the section.* (Solicitor to

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* In this connection reference may be made to the following paragraphs of the Legal Remembrancer's memorandum No. 735, dated 12th September 1878 (*vide* G. R., F. D., No. 3384, dated 20th idem), the opinion contained in which was concurred in by the Solicitor to Government:—

"4. In the second place, however, Section 36 of the Sea Customs Act, 1878, is quoted in support of the refusal to grant repayment of the duty paid through error. That section prohibits any amendment of a bill of entry 'relating to goods

Govt., No. 658, dated 29th January 1879; *vide* G. R. No. 618, dated 5th February 1879.)

**6.** It has been brought to the notice of the Government of India, that articles liable to Sea-Customs duty are frequently imported into India through the Letter Post and thus escape the duty to which they are liable. Such importations are in direct contravention of the Indian Post Office Act, 1866, Section 60 of which Act declares that any covers supposed to contain articles subject to Customs duty may be opened by the Post Office authorities after due notice to attend has been given to the addressee.

His Excellency the Governor General in Council desires to remind the public, that the importation through the Letter Post of goods liable to duty is illegal, and to notify for general information that the provisions of Section 60 of Act XIV of 1866 will be strictly enforced. (G. I., F. D., No. 1170, dated 7th March 1879; *vide* G. N. No. 1352, dated 12th idem.)

**7.** Particular care is essential in the examination of goods imported by Overland Parcel Post, and the Customs authorities should give special attention to this matter. (G. I., R. & A., No. 95, dated 3rd July 1879; *vide* G. R. No. 3686, dated 14th idem.)

* Now Act VIII of 1894.

**8.** The Indian Tariff* Act (XI of 1882) extends to the whole of British India except Aden. The repeal by it of Section 8 and the second Schedule of the Indian Arms Act (XI of 1878) is, therefore, applicable to every port of British India except Aden. In Aden that section and schedule of the Arms Act are still in force.

Aden is, generally speaking, a free port and in order to secure it this privilege the Sea Customs Act (VIII of 1878) classes it for the purposes of that Act as a foreign port. Therefore under Section

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assessed for duty on the declared value, quantity or description thereof' after such goods have been removed from the Custom House, and this is interpreted by the Customs authorities to mean that no repayment of duty shall be made after the goods have passed out of the Custom House, because such repayment 'would involve an amendment of the bill of entry.' If this had been the intention of the Legislature I think it would have been clearly so stated in Section 40, and not have been left to inference. There is, moreover, nothing in the Act that requires a bill of entry to be amended when repayment of duty is made. The bill of entry is, I presume, finally filed and recorded as soon as the goods are removed from the Custom House. If repayment of the duty, or of any part of the duty paid in accordance with it, is afterwards at any time paid back again it may be the custom of the Department to note this fact on the bill, but this can hardly be called an amendment of the bill.

"5. Sections 36 and 40 must be so construed as not to be inconsistent the one with the other, and it seems to me that the intention is that if an error in a bill of entry or shipping bill is discovered after the goods have left the Custom House, the owner shall not be allowed to get the bill amended, but must bring his claim under Section 40, and satisfy the authorities by such other trustworthy evidence as he can bring forward that a mistake has been made in consequence of which he has paid more than he ought to have paid."

20 (*a*) of that Act, goods imported from Aden into any Customs port are liable to the import duties prescribed in Schedule II of the Indian Tariff Act (XI of 1882), because they do not come from a port in British India on importation into which they have already been charged those duties. (L. R. No. 430, dated 21st March 1884; *vide* G. R. No. 3366, dated 25th April 1884.)

**9.** Whenever there is any doubt as to the correct interpretation of the Tariff, reference should be made to the Government of India, and not from one Custom House to another. (G. I., R., A. & C., Nos. 443, dated 24th October 1877, and C. 561, dated 26th November 1878; *vide* G. Rs. Nos. 6745, dated 12th November 1877, and 6274, dated 4th December 1878.)

**10.** All articles paid for from Local Funds, when liable to duty under the Tariff, should pay duty. (G. I., R., A. & C., No. 380 C., dated 29th August 1878; *vide* G. R. No. 4725, dated 14th September 1878.)

**11.** Canned fruits and vegetables are dutiable under No. 47,* 'Provisions and Oilman's Stores' of Schedule A of the Indian Tariff Act, XVI of 1875. Such heading is more appropriate for such articles than that of "Fruits and vegetables" which is only intended to include such articles as dates, cocoanuts, pistachio nuts, walnuts, &c., imported in bulk, and largely consumed as food by various classes of the native population. (G. I., R., A. & C., No. 71, dated 17th July 1878; *vide* G. R. No. 3725, dated 24th idem.)

*Cf. 6 of Schedule IV of the Indian Tariff Act, VIII of 1894.

**12.** Toilet or violet powder and tooth powder and other such articles should be classed as toilet requisites both for assessment of duty and for statistical purposes.

As a general rule, under the head of Perfumery can be classed only such articles the primary use and object of which is to create a pleasant odour. (G. I., R., A. & C., No. 74, dated 1st February 1879; *vide* G. R. No. 718, dated 11th idem.)

**13.** For purposes of Customs duty, Eno's Fruit Salt and Easton's Syrup should be classed as "Drugs and Medicines" and "Eye-protectors" as "Optical Instruments." (G. I., R., A. & C., No. 73, dated 5th May 1879; *vide* G. R. No. 2582, dated 15th idem.)

**14.** An article may not be mentioned under a Tariff heading, and may yet belong to a class of goods which is subject to duty under the Tariff. For example, certain articles made of caoutchouc fall appropriately under the heads of "Apparel," "Stationery," "Toys and Requisites for Games," and "Piece-goods not otherwise described," and being dutiable under those heads have been properly so taxed. The rule to observe in regard to manufactures of caoutchouc is to consider the articles to be free or dutiable accordingly as the head under which they may reasonably be classified is exempted from or is subject to duty. (G. I., F. & C., No. 1719, dated 19th July 1879; *vide* G. R. No. 3927, dated 29th July 1879.)

* *Vide* Schedule II of the Indian Tariff Act, 1894.

**15.** Powder-flasks fall under the definition given in clause 8, Schedule* II of the Arms Act, X of 1878, being tools for loading fire-arms, and shot-pouches and capping-machines for muzzle-loaders fall under the same category. This decision, however, does not apply to bullet moulds, since bullet moulds are not articles employed in the process of loading, but machines for manufacturing ammunition. (G. I., H., R. & A., No. 1614, dated 4th September 1879; *vide* G. Rs. Nos. 4927, dated 15th idem, and 5619, dated 18th August 1888.)

**16.** Cod-liver oil should be classed and charged with duty under the head "Drugs and Medicines," whether imported in casks or bottles. (G. I., F. & C., No. 2747, dated 13th September 1879; *vide* G. R. No. 5110, dated 24th idem.)

Tamarind and dried lemons are clearly not fresh fruit and free from duty. Bearing in mind the purposes for which these articles are imported, and the uses to which they are turned, they should be treated as coming under the head "Groceries not otherwise described" and held liable to the payment of duty. (G. R., F. D., No. 4484, dated 17th December 1879.)

**17.** Townsend's Sarsaparilla should for Customs purposes be treated as a medicine, but should be subjected to occasional analysis in order to ensure that the proportion of 20 per cent. of alcohol is not exceeded. (G. R. No. 6988, dated 31st December 1879.)

**18.** Weighing machines, including those in the shape of weigh-bridges, should be treated as hardware for Customs purposes and should be entered under the head of "Hardware and Cutlery" in the trade returns. (G. I., F. & C., No. 54, dated 10th January 1880; *vide* G. R. No. 327, dated 21st idem.)

†Cf. Item 6, Schedule IV, Act VIII of 1894.

**19.** Tamarinds and dried lemons should for the purposes of the Customs Tariff be classed for assessment for duty under † item 47, Provisions and Oilman's Stores—sub-head, Groceries not otherwise described.

For statistical purposes both tamarinds and dried lemons should be classed under Provisions—sub-head, Fruits and Vegetables, dried, salted or preserved. (G. I., F. & C., No. 35 C, dated 28th January 1880; *vide* G. R. No. 670, dated 7th February 1880.)

**20.** Bedmushk, which is used principally as a drug, should be classed for assessment to duty and for statistical record under the head of "Drugs and Medicines."

Bazarbattu nuts, which are the inedible fruit of the Corypha umbraculifera from which beads are made, should be classed under "All other articles" in the Trade Returns instead of under "Fruits and Vegetables." (G. I., F. & C., Nos. 42-C., dated 31st January 1880, and 89-C., dated 16th March 1880; *vide* G. Rs. Nos. 707, dated 10th February 1880, and 1601, dated 29th March 1880.)

**21.** The provisions of item 1 ("Firearms other than pistols, for each duty Rs. 50") and Proviso I, Schedule II to the * Tariff Act, 1882, mean that a gun imported for *sale* pays Rs. 50, whatever be its value, but that a gun imported for *private use* pays only 10 per cent. of its value, if it be worth less than Rs. 500, but never more than Rs. 50. (G. R. No. 5125, dated 9th July 1883.)

* Now Act VIII of 1894.

**22.** In dealing with consignments of different descriptions of blasting powder, the practice which obtains at the Calcutta Customs House of classing blasting powder, whether coarse or fine, as common powder for purposes of tariff valuation, commends itself to the Government of India. It is always within the discretion of the Collector of Customs to decide that a consignment of what is declared to be blasting powder is manifestly sporting powder, and to treat it accordingly. (G. I., F. & C., No. 196-S., dated 28th December 1883; *vide* G. R. No. 266, dated 11th January 1884.)

**23.** Ornamental arms possessing only antiquarian value are not to be treated as arms for Customs purposes and should not be subject to the restrictions imposed upon arms, and should be registered as curiosities in the trade returns. Care should, however, be taken that weapons which might prove of use for purposes of offence or defence are not passed as curiosities. (G. I., F. & C., No. 40-S., dated 3rd March 1884; *vide* G. Rs. Nos. 2509, dated 21st idem, and 3028, dated 10th April 1884.)

**24.** The Government of India have held that hunting-knives fall within the scope of the Arms Act. They are accordingly liable to duty under the Indian Tariff Act under the head "All other sorts" of Arms, Ammunition and Military Stores. (G. R. No. 6894, dated 26th August 1885.)

**25.** A vernier is not, strictly speaking, a component of a firearm and is, therefore, not liable to Customs duty as such, and is exempt from the provisions of the Arms Act requiring a license for its possession. Foresight definers, sight protectors and swivels should be treated in the same way as verniers. (G. Rs. Nos. 6886, dated 29th September 1886, 397, dated 17th January 1887, and 8352, dated 4th December 1891.)

**26.** All clothing, military equipments or other stores, such as the men are bound to provide for themselves under regulation, are liable to Customs duty when imported for the use of native regiments either direct or through the Clothing Department, and this duty must be paid by the regiment importing them. These orders are applicable to all native regiments. (G. I., M. D., No. 982-S.D., dated 13th July 1886; *vide* G. R., M. D., No. 3118, dated 26th idem; G. M. No. 5676, dated 9th August 1886; and G. R. No. 4420, dated 14th July 1887.)*

**27.** The practice followed at the Karáchi and Calcutta Customs Houses of charging duty on concentrated compounds containing spirits for the manufacture of ginger-beer, ginger-ale, ginger-champagne, orangeade, lemonade, &c., and flavouring essences according to the proportion of proof spirit contained therein should be adopted at the Bombay Customs House. (G. R. No. 6565, dated 16th September 1886.)

**28.** The salt manure termed Kainit should be treated as salt for purposes of import duty. (G. R. No. 6206, dated 13th September 1888.)

**29.** A knife with a cartridge extractor as one of its fittings does not form part of a firearm for the purposes of the Arms Act, and no license is required under that Act for the importation of such knives. (G. R. No. 36344, dated 28th August 1889, and 3164, dated 2nd April 1892.)

**30.** Chura† and curmura‡ should be treated as rice for Customs and statistical purposes. (G. I., F & C., Nos. 53-S., dated 5th February, and 3236, dated 4th July 1890; *vide* G. Rs. Nos. 1296, dated 19th February 1890, and 5060, dated 19th July 1890.)

**31.** Air guns other than toys should be treated as arms for the purposes of the Indian Arms Act, 1878, and the rules thereunder. (G. I., M. D., No. 3697-D., dated 24th September 1891; *vide* G. R., M. D. No. 1926, dated 2nd October 1891, and G. M. No. 7199, dated 20th idem.).

## VI.—EXEMPTION FROM DUTIES, AND REFUNDS.

**1.** The Government of India has always been very particular not to relax the rule against special exemptions from payment of Customs duty, such being made only in very exceptional cases. If a claim for exemption is held to merit consideration, the proper course for the applicant to adopt is to pay the duty and then apply for a refund. In this way the claim will be considered on its merits as what it really is, namely, a claim for a grant of public money in aid of some object. But the cases must be very rare in which the Government can properly be called on to repay charges of this kind by a grant of public money. Customs duties must be looked on in exactly the same light as any other necessary charges connected with the importation of the articles such as freight, insurance, &c., and there is no more reason for Government paying these duties than there would be for Government paying the freight. (G. I., F. D., No. 4530, dated 29th October 1869, and G. I., F. & C., No. 1036, dated 10th June 1881; *vide* G. Rs. Nos. 563, dated 17th December 1869, and 3518, dated 20th June 1881.)

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* The Government of India have decided that the amount of Customs duty paid on arms, or component parts thereof, imported for the use of native troops, will be refunded to regiments on the presentation to the Military authorities of a bill for the amount so paid by the Officer Commanding the corps concerned. These amounts will form items of military expenditure. (G. I., M.D., No. 811 D., dated 20th February 1893; *vide* G. R., M. D., No. 457, dated 6th March 1893.)

† "Chura" is made by boiling unhusked rice, drying it in a pan on a fire, and then pounding it till the grains flatten out.

‡ "Curmura" is made by boiling unhusked rice, drying it in the sun, pounding it to remove the husk, mixing it with the sea sand and roasting it until the grains expand.

**2.** No exemptions from payment of Customs duty should be granted by the Government of Bombay in anticipation of the sanction of the Government of India as was done in December 1890 in the case of Prince Christian Victor. The action of the Government of Bombay should, in similar cases, be limited to the exemption of personal baggage from examination, and the acceptance of the declaration made in respect of the baggage. (G. I., F. & C., No. 1994, dated 12th May 1892; *vide* G. R. No. 4916, dated 11th June 1892.)

**3.** Only arms of regulation pattern, forming part of the equipment with which, by the rules of the service, an officer entitled to wear diplomatic, military or police uniform is bound to provide himself, are free of duty, but this exemption does not extend to other arms with which an officer is not required to furnish himself *ex officio*. All these should be charged with duty, unless it can be shown that duty has been paid thereon on previous importation, or that they form part of the obligatory equipment of the officer importing them. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

**4.** The Governor General in Council is pleased to concede, as a matter of courtesy, to ruling Chiefs of Feudatory States in India, who are entitled to be called His Highness, arriving by sea in the Bombay Presidency, the privilege of exemption of their baggage from Customs duty. The concession will apply to all British ports within the Presidency and to all occasions when such Chiefs are travelling.

**Resolution by the Government of India in the Financial Department, No. 12365, dated the 28th September 1861.**

Under orders issued in 1861 the Gáekwár of Baroda and the Maharájas Scindiah and Holkar have the privilege of importing, free of Customs duties, articles intended for their personal use. The same concession may be made to other Native rulers of equal rank, such as His Highness the Nizám of Hyderabad, His Highness the Mahárája of Mysore, and any Chief whose permanent salute is not less than 19 guns. (G. I., For. Dept., No. 2340-I., dated 13th June 1888; *vide* G. R., P. D., No. 4686, dated 11th July 1888, and G. M. No. 4987, dated 26th idem; also *vide* G. R. No. 7729, dated 29th September 1892.)

**5.** The Political Department may include in the orders regarding the embarkation and disembarkation of Native Chiefs the recital of the exemption of their baggage from Customs duty sanctioned by the

Government of India, without a reference in each case to the Revenue Department. (G. M. No. 4988, dated 26th July 1888.)

6. The following revised rules for giving effect to Article IX of the Treaty between the British Government and His Highness the Maháraja of Jamu and Kashmir of 2nd May 1870 in respect of the treatment of claims for exemption from import duty made in respect of goods transmitted in bond through British India to the territories of His Highness the Maháraja of Kashmir and Jamu or (through those territories) to Russian and Chinese Turkistan are published:—

### *I.—Procedure at the Custom-house.*

1. Customs duty should be levied on all goods liable to such duty imported into India and declared and sealed for transmission in bond to Jamu or Srinagar.

2. Such goods should be brought by the owner to the Custom-house for examination and identification as in the case of imported goods exported to foreign ports under claim for drawback, and the owner should present with the goods an application in Form A.

3. After identification of the goods the packages should be sealed, and an invoice in Form B prepared by the Customs authorities for delivery to the owner, who may then remove the goods. The counterfoil of the invoice should be retained in the Custom-house.

4. The Customs authorities should send direct and immediately to the Resident in Kashmir a duplicate of the invoice (Form B).

### *II.—Procedure of the Kashmir State Officials*

5. On arrival of the goods in Jamu or Kashmir, the packages should be examined and compared with the invoice by an official appointed for the purpose by His Highness the Maháraja and by an official of the British Government appointed by the Resident in Kashmir. If the seals on the packages are intact, and the packages and their contents correspond with the description in the invoice, the officials should, after attesting the invoice, make it over to any officer whom the Kashmir Darbár may direct to receive it for delivery to the Resident.

### *III.—Procedure of the Resident in Kashmir.*

6. On the Resident, or a responsible officer delegated by him, satisfying himself as to the identity of the goods, he should, after comparing the invoice with the duplicate received by him from the Customs authorities (Rule 4), record on the invoice an order for the credit to the State of the amount of duty levied on the goods.

7. Every invoice on which such an order has been recorded, should be forwarded to the Accoun-

tant General of the Kashmir State, who will arrange with the Accountant General, Punjab, to credit the State with the sum due in the manner usual with all money transactions between the State and the Government of India.

8. The Resident should maintain a record of the invoices on which refunds are made, and compare monthly or quarterly the total sums paid to the State with the total of the sums noted on the duplicates received from the Custom-houses in accordance with Rule 4. He should also submit annually, for the information of the Government of India, a brief report on the working of the system now prescribed.

(G. R., R. D., No. 335, dated 14th January 1898.)

To—THE COLLECTOR OF CUSTOMS.

SIR,—Please permit the following goods to be transmitted under Customs seal to

| Marks and numbers on packages. | Number and description of packages. | Description of goods. | Weight or quantity. | Value for duty. | | | Number and date of duty bills under which the goods were imported. | REMARKS. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Certified that the above-mentioned packages have been identified by me and sealed with the Customs seal under my supervision.

*Inspector.*

do declare the contents of this application to be truly stated

*Owner.*

Let export.

*Assistant Collector of Customs.* ——— 189 .

Invoice No.
and date.

Owner.

Description of goods.

Total amount of duty—
Rs. a. p.

Charged on Import.

Total gross weight—
Cwt. qrs. lbs.

*Assistant Collector of Customs.*

## B.

*Invoice of Goods to be transmitted under Customs seal through British India to the territory of His Highness the Mahárája of Kashmir and Jamu*
*from* *to*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | 8 | 9 | | | 10 | | | 11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Number of invoice. | Name of exporter. | Marks and numbers on packages. | Number and description of packages. | Description of goods. | Weight or quantity. | Value for duty. | | | Rate of duty charged under Indian Tariff Act. | Amount of duty charged on import. | | | Gross weight of packages. | | | Attestation of Customs official of His Highness the Mahárája and of an official of the British Government. |
| | | | | | | *Rs.* | *a.* | *p.* | | *Rs.* | *a.* | *p.* | Cwts. | qrs. | lbs. | Countersigned<br>*Governor of* |

——CUSTOM HOUSE;
189 .

*Assistant Collector of Customs.*

**7.** In exercise of the power conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from the whole of the duties of Customs leviable thereon all arms, ammunition, and military stores imported into British India, with the sanction of the Government of India, for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service. (G. of I., F. & C., Notn. No. 3028-S, dated 21st July 1892; *vide* G. N. No. 6089 of 27th idem.)

**8.** In exercise of the powers conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from Customs duty all guns brought into British India from the French settlements of Pondicherry, Karikal, or Máhe by residents of any of those settlements being Europeans:

Provided that the guns are covered by a pass issued under the authority of the Government of the settlement from which they are brought, and countersigned by a British Magistrate, certifying that the holders are entitled to carry the guns for sporting purposes.

2. Notification No. 2257, dated the 15th December 1879, issued by the Government of India in the Home Department is hereby cancelled. (G. I., F. & C., Notn. No. 2001-S., dated the 12th May 1893; *vide* G. N. No. 3606, dated 17th idem.)

**9.** *Customs Circular No. VI* of 1895.—* * To establish a claim for exemption from duty on lost goods it must be shown that the goods when lost had not actually been entered for warehousing or for home consumption, or that they were lost after entry for home consumption while they were in the custody of the Customs officials. When the goods have been lost before entry for home consumption, or after it has been completed, and while the goods are in the custody of the importer or his agents, such loss must be accepted by the importer as a trade risk against which the Government cannot undertake to insure him. (*Vide* G. N. No. 3441, dated 8th May 1895.)

**10.** *Customs Circular No. X of 1895.*—I am directed to acknowledge the receipt of your letter No. 179—L.M. 7 No. 57, dated the 14th September 1894, requesting sanction to the continuance of the procedure which was, until recently, in force in Bombay, of granting refunds of import duty on goods received by foreign parcel post which cannot be delivered in India and are re-exported beyond the limits within which they are liable to Customs duty, and to its application at all other ports at which parcels are received in India by the foreign parcel post.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 19th June 1895.)

**11.** *Customs Circular No. XI of* 1895.—I am directed to acknowledge the receipt of your letter No. 13 C.—L.M. 7-57 No. 1, dated the 16th April 1895, requesting sanction to the exemption from import duty of the contents of postal parcels originally posted in India and returned to the Indian Post Office as unclaimed, refused, or redirected from any place whether in or out of India, without having at any time left the custody of the Post Office.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 9th June 1895.)

**12.** *Customs Circular No IX of* 1897.—I am directed to state, for the information of His Excellency the Governor in Council, that the Governor General in Council has decided that mess-plate brought into India by British Regiments arriving in this country, and certified by the Commanding Officer to have been in use for twelve months, shall be exempted from Customs duty. This exemption applies only to mess-plate brought with the Regiment on arrival in India, and not to articles of mess-plate imported by the Regiment after its arrival in India. (G. N. No. 5282, dated 14th July 1897.)

**13.** When stores are imported by Government they are properly landed duty-free; but when articles are purchased by Government in this country after duty has been paid upon them, the price should be paid including the duty. The Governor General in Council observes that to pay the price *minus* the duty, and obtain a refund of the duty from the Customs, saves nothing, while it causes delay and unnecessary labour, and complicates the accounts. (G.I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

**14.** Articles imported for charitable purposes should not be exempted from Customs duties. (G. I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

**15.** As a general rule no duties should be received in Petty Customs* on the Import side on goods of a greater value than Rs. 200 and on the Export side on goods of a greater value than Rs. 400; refunds of payments made in Petty Customs are not to be allowed. (G. R. No. 361, dated 25th January 1872.)

**16.** Passengers may be allowed to carry specie as personal baggage without declaring the amount thereof. (G. R. No. 5576, dated 13th September 1877.)

**17.** The practice of the Bombay Custom House to pass free all apparel intended for personal use, whether new or not, is reasonable, but Custom House officers should exercise judgment and discretion in this matter. It is obvious that a strict rule exempting all new apparel from duty, because it forms part of a passenger's baggage, would open the door widely to evasion of the revenue and illegitimate competition with ordinary trade. Whether new apparel imported as baggage should be exempted from duty or not, should depend upon the position of the owner and the circumstances of the case generally. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

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* The "Petty Customs" is an off-shoot of the regular establishment developed for the convenience of the public, to pass without the usual formalities articles of small value upon which the duty is trifling and for which no receipts are granted. (Commissioner of Customs' No. 3559, dated 11th October 1871.)

**18.** If any article of foreign production on which import duty has been once paid is subsequently exported, it should on re-import be exempted from duty on the following conditions :—

The Collector of Customs must be satisfied—

(i) Of the identity of the articles.

(ii) That no drawback of duty was paid on its export.

(iii) That the ownership has not changed.

(iv) That it is private personal property re-imported for personal use, not merchandise for sale.

(v) That not more than three years have passed since it was re-exported.

The third condition should be liberally construed so that it should extend to the family of the original importer, but no exemption should be made in any case unless the Customs Collector is satisfied of the identity of the goods, and that ownership remains in the family of the first importer.

Each case in which exemption of duty is sought in respect to general merchandise re-imported under similar circumstances, must be referred for the consideration of the Local Government, because special care will be necessary in such cases to prevent frauds upon the revenue.

These rules should always be applied, irrespective of the manner of importation, the local rule that no refund of duty is on any account to be granted after a package has once passed the Customs House (Government Notification No. 987, dated 16th February 1881) being superseded not only when the goods are imported by Parcel Post, but otherwise. If the Customs Authorities take measures to make the rules generally known, and to bring them to the notice of passengers when landing, it will probably be found that in most cases claims for free admission of property which has once before paid duty will be made before the goods pass out of the Custom House.

(G. I., F. & C., Nos. 2377, dated 25th August 1879, 83 C., dated 10th March 1880, and 1368, dated 30th June 1881; *vide* G. Rs. Nos. 4781, dated 8th September 1879, 1500, dated 22nd March 1880, and 4106, dated 19th July 1881.)

**19.** Iron drums, &c., used in the packing of jingily oil, &c., exported from Bombay to the Persian Gulf and other foreign ports should be allowed to be re-imported free of duty. (G. R. No. 5532, dated 15th October 1879.)

The Collector of Customs, Karáchi, is authorized to allow returned empty aërated water bottles to be re-imported free of duty without insisting on strict proof of actual identity, so long as he is satisfied that the re-imports are not greater than the exports, and that the bottles bear the name of a manufacturer of aërated waters in Karáchi. Similar arrangements are also sanctioned for Bombay. (G. R. No. 2162 dated 10th March 1896.)

**20.** Customs duty is leviable on old copper sheathing taken from the bottom of a ship from a foreign port. But where it can be proved that the ship from which the old copper has been removed was last coppered in this country, it may be assumed, for the purposes of the Custom House, that the copper has already paid puty, and it may be allowed re-importation as old copper free of duty, even though more accurate identification of the copper, as duty paid copper, is not forthcoming. But exemptions shall not be allowed in cases in which any drawback may have been given. (G. I., F. & C., No. 383, dated 6th May 1880; *vide* G. R. No. 2733, dated 26th idem.)

**21.** With reference to the question whether salt used for packing hams, bacon and other salted provisions imported by sea is liable to duty, the Government of India have decided that, except where the salt is declared by the appraiser to be in trifling quantity and unmerchantable, in which case it need not be noticed by the Custom House, duty should be taken on the declared quantity verified by the appraiser, and a special pass should be given to the importer for the protection of the salt. In case the importer objects to pay the duty, the salt should be destroyed in the presence of Customs officers. (G. I., F. & C., letter No. 46-S., dated 20th February 1883; *vide* G. R. No. 2031, of 10th March 1883).

**22.** With reference to the importation of fruits preserved in spirit, the Government of India remarks as follows:—

> Fruit preserved in brandy or cordials is so costly on importation into India, that it would not be profitable to import it for the purpose of defrauding the revenue by the admission duty free of the spirit in which the fruit is preserved. The form of fraud to be guarded against is the attempt to pass free bottles containing spirit with little or no fruit in them. It is possible that the chances of this form of fraud being practised may be greater now, when most articles are free, than when preserved fruit was liable to a duty of 5 per cent. *advalorem* and Customs officers were stricter in the examination of packages.

To prevent such fraud what is necessary is, that packages declared to contain fruit preserved in spirit should be examined in every case, to see whether the bottles are filled with fruit or not: if they are, they may be passed free; if they are not, the importation should be taxed as spirit, and the case dealt with under the law as one of false declaration.

(G. of I., F. & C., letter No. 181, dated the 10th April 1883; *vide* G. R., R. D., No. 3380, dated 2nd May 1883).

**23.** The practice of passing free the usual trade packing of goods whether the goods themselves are free or dutiable and of charging duty on any unusual packing having a separate dutiable value is a reasonble practice, and should be adopted in such cases as those of the carthen jars and leaden cases in which sulphuric acid and the iron drums in which linseed oil, &c., are imported. (G. I., F. & C., No. 1135, dated 14th June 1880; *vide* G. R. No. 3264, dated 24th idem.)

**24.** Articles produced or manufactured in Foreign States beyond the land frontier of British India, and which have been exported from British Indian ports, should on re-importation be treated in the same way as British Indian produce is treated under Section 25 of the Sea Customs Act, 1878. (G. I., F. & C., No. 2083, dated 31st July 1880; *vide* G. R. No. 4266, dated 14th August 1880.)

**25.** His Excellency the Naval Commander-in-Chief may have wines and spirits passed free for his personal consumption while on duty in his official residence on shore. His Excellency is also allowed to have passed free of duty from the Depôt of Transport Service Stores at Her Majesty's Dockyard, wines, spirits and provisions required for his servants and for sailors on guard duty at his residence. (G. I., F. & C., No. 921, dated 31st May 1880; *vide* G. R. No. 3061, dated 14th June 1880; *vide* also G. R. No. 8842, dated 22nd December 1891).

**26.** Spirit landed in Bombay from vessels of Her Majesty's Navy for the use of the seamen of such vessels during their temporary residence on shore should be exempted from the payment of import duty. (G. I., F. & C., No. 301-S., dated 28th December 1891; *vide* G. R. No. 434, dated 21st January 1892.)

**27.** The payment of duty on wines at Malta does not exempt them from payment of the duty prescribed by the Indian Tariff Act on import into British India. (G. R. No. 2339, dated 19th March 1885.)

**28.** In the letter from the Government of India, Finance and Commerce Department, No. 469, dated 26th April 1884, it was held that a foreign ruler, like H. H. the Amir of Afghanistan, is not a ' person lawfully entitled to possess arms for his own private use ' within the meaning of the law, the wording of which refers to possession in British India by a person in British India, and that therefore the proviso in the Tariff Act under which the difference between specific and *ad valorem* duty may be refunded was not applicable to the case of persons who residing out of British India purchase arms for their personal use from an importer or seller in British India. It was decided that when it might be considered politic or desirable in any particular case to allow a refund to a foreign ruler, a specific reference should be made to the Government of India in the Foreign Department.

The principle of that ruling must be held to apply to all cases of arms purchased for the private use of persons residing in Native States as well as in States beyond the Indian frontier, and the procedure prescribed should be applied to all such cases, no certificate being granted by Political Authorities except in cases where, as a matter of courtesy, it is considered expedient to allow a refund on arms (other than military arms) purchased for his own private use by the Chief or any notable of the State.

These orders should not be held to apply to the Hyderabad Assigned Districts. (G. I., F. & C., Nos. 469, dated 26th April 1884, 4106, dated 26th July 1888, and No. 8-S., dated 6th January 1892 ; *vide* G. Rs. Nos. 3973, dated 17th May 1884, 5616, dated 18th August 1888, and 480, dated 22nd January 1892.)

**29.** The orders contained in the letter from the Government of India, No. 4106, dated 26th July 1888 (*vide* Government Resolution No. 5698, dated 20th August 1888) do not apply to the case of European British subjects residing in Native States, and who are lawfully entitled under the Arms Act to possess arms if residing in British India. They should be allowed a refund of duty on a certificate from Political Officers as heretofore.

2. It is not desirable to make any difference in this respect between European British subjects and those classes who are in other respects treated in the same way under the Arms Act rules, and the concession regarding the refund of the difference between the specific and *ad valorem* duty on arms purchased for the private use of European British subjects residing in Native States applies to all Europeans, Eurasians, Armenians, &c., who are natural born or naturalized subjects of Her Majesty.

(G. I., F. & C., Nos. 53-S., dated 15th February 1889, and 3457, dated 8th July 1889; *vide* G. Rs. Nos. 1738, dated 4th March 1889, and 5397, dated 27th July 1889.)

**30.** The Commissioner of Customs, Bombay, and the Commissioner in Sind should submit direct to the Government of India quarterly returns of refunds of the duty on arms and ammunition purchased by Princes and others residing in Native States, for their own private use, from importers in British India. (G. I., F. & C., No. 15-S., dated 10th January, 1885 ; *vide* G. Rs. Nos. 1035, dated 4th February 1885, and 6053, dated 25th July 1885.)

**31.** On the application of the Presidency Post Master, the Customs authorities may refund the Customs duty charged on foreign parcels which had been returned to the sender on account of the addressee not being found. (G. R. No. 5059, dated 19th July 1890.)

**32.** Foreign Consuls in Her Majesty's Dominions are not entitled to the immunities and exemptions from Imperial Customs duty granted to members of the diplomatic service. (G. I., F. & C., No. 96-S., dated 11th March 1891; *vide* G. R. No. 2293, dated 1st April 1891, and G. I., For. Dept., No. 2216-I., dated 27th May 1891; *vide* G. R., P. D., No. 4806, dated 17th June 1891.)

**33.** Exporters of rice from a British Customs port to any district above the Gháts *viâ* Marmagoa and the West of India Portuguese Guaranteed Railway can obtain a refund of the export duty paid by them on production to the officer in charge of the Custom House at the port from which the consignment was exported within one month from the date of export of a certificate from the Customs Manager at Castle Rock that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at Castle Rock, present to the Customs Manager, along with the import application prescribed under Section 8 of the Land Customs Act, the receipt for the duty paid on the consignment and the shipping bill granted at the port of export.

3. The consignment will then be compared with the entries in these documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the Customs Manager will retain the shipping bill and endorse on the receipt for the duty paid a certificate that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 6290, dated 3rd August 1892.)

**34.** Exporters of rice from a British district above the Gháts to Marmagoa *viâ* Castle Rock and the West of India Portuguese Guaranteed Railway for importation at any British Customs port can obtain a refund of the export duty paid by them on production before the Customs Manager at Castle Rock, within two months from the date of export from Castle Rock, of a certificate from the officer in charge of the Custom House at the port at which the consignment was imported that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at the port of import, present to the officer in charge of the Custom House, along with the bill of entry or import application prescribed under Sec-

tion 86 of the Sea Customs Act, a certificate from the Customs Manager at Castle Rock containing a description of the consignment and an acknowledgment of the receipt of the duty.

3. The consignment will then be compared with the entries in those documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the officer in charge of the Custom House will endorse on the certificate a declaration that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 3981, dated 31st May 1893.)

**35.** Fire-arms landed by officers of steamers and square-rigged vessels lying in harbour when proceeding on short shooting excursions should be exempted from Customs duty, provided that the arms are landed solely for the use of the officers landing them, that they are re-shipped within a month from the date of landing, and that a deposit equal to the amount of duty on them is paid into the Customs House. (G. Rs. Nos. 8057, dated 11th October 1892, and 9305, dated 26th November 1892.)

### VII.—DRAWBACKS.

**1.** Under Section IV of Act* VI of 1863 (The Consolidated Customs Act), His Excellency the Governor in Council directs that all drawback bills, payment of which is not applied for within six calendar months from their being notified at the Town Custom House as having been passed by the Civil Pay Master, be cancelled, and that no subsequent payment be made, or claim admitted, on account of the drawback to which such bills relate. The day on which any bill is notified as having been passed is to be included in the period of six calendar months within which payment of it can be claimed. (G. N. dated 9th November 1864.)

* Repealed by Act VIII of 1878.

**2.** The law not prescribing where the drawback payable under Section 43 of the Sea Customs Act, VIII of 1878, should be paid, it is open to the Government to issue executive orders on the point. On full consideration it seems to the Governor General in Council that it will be most convenient to the person claiming the drawback that it should be paid at the place whence the goods on which the drawback is claimed are shipped from India. (G. I., F. & C., No. 3615, dated 25th August 1891; *vide* G. R. No. 6437, dated 18th September 1891.)

**3.** In exercise of the power conferred by Section 49, clause (*a*), of the Sea Customs Act, 1878, the Governor General in Council is pleased to declare that gum arabic, gum benjamin, and gum olibanum or frankincense shall not, for the purpose of Chapter VI of the said Act, be deemed to be capable of being easily identified. (G. I., F. D., Notn.

No. 1117, dated 10th June 1881; *vide* G. R. No. 3851, dated 2nd July 1881.)

*Note.*—On the re-export of the gums mentioned, drawback is not to be granted; *vide* the Government Resolution quoted above.

**4.** In exercise of the power conferred by Section 49 (*b*) of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the payment of drawback upon the re-exportation of goods to any of the undermentioned foreign ports in India; and in exercise of the power conferred by Section 134 of the said Act the Governor General in Council is also pleased to prohibit at all Customs ports the transhipment of goods liable to Customs duties on importation when such goods are destined for any of the said foreign ports in India; and in exercise of the power conferred by Section 111 of the said Act the Governor General in Council is further pleased to prohibit the shipment for exportation to any of the said foreign ports in India of warehoused goods in respect of which payment of drawback and transhipment are hereby prohibited under Sections 49 and 134 of the said Act, respectively.

*List of the foreign ports to which this Notification applies.*

*In Cutch.*

Jakháu.
Koteshvar.
Lakhpat.
Mándvi.
Mundra.
Rohar.
Túna.

*In Káthiáwár.*

Beri.
Bherai.
Chorvad.
Jáfarabad.
Jinjura.
Jodiya.
Kathiwadár.

*In Káthiáwár*—contd.

Mádhavpur.
Mahuva.
Mángrol.
Miáni.
Navabandar (under Junágad).
Navabandar (under Navánagar).
Navibandar.
Pimpawao.
Porbandar.
Satiya.
Sundrai.
Sutrapara.
Talája.
Verával.
Wawánya.

*Foreign European Ports.*

Diu, Goa and Damaun.

(G. I., R., A. & C., Notn. No. 77, dated 7th May 1879, and G. of I. Notn. No. 5427 S. R., dated 15th November 1895; *vide* G. Ns. Nos. 2568, dated 14th, and 2691, dated 21st idem.)

**5.** Section 50, clause (*a*), of the Sea Customs Act, 1878, by its terms applies only to cases in which export manifests are required. Where no export manifest is required, that provision is inapplicable. (G. R. No. 7892, dated 6th October 1881.)

### VIII.—ARRIVAL AND ENTRY OF VESSELS INWARDS.

**1.** Under the provisions of Section XXXIII* of Act VI of 1863, it is hereby notified for general information that the following stations at each of the ports and rivers within the limits of the

*C. of Section 53 of the Sea Customs Act, 1878.

Northern Division have been fixed as those beyond which it shall not be lawful for any vessel arriving from any foreign port to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :—

*At Kolak.*

The landing place near the Custom House.

*At Umarsári.*

The landing place near the Custom House.

*At Bulsár.*

The bandar at Bhangra.

*At Mátvad.*

The landing place near the Custom House.

*At Surat.*

The Nowri or Steamer Bandar.

*At Bhagva.*

The landing place near the Custom House.

*At Broach.*

The landing place near Byramshaw's Cotton Ginning House.

*At Dehej.*

The landing place near the Custom House.

*At Tankari.*

The wharf at the bandar.

*At Degám.*

The landing place near the Custom House.

*At Gogha.*

The Custom House chauki at the bandar.

*At Bavliári.*

The landing place near the Custom House.

*At Khun.*

The site of the post of the harbour light at the bandar.

(G. N. dated 19th February 1868; *vide* G. R. No. 664 of the same date.)

2. Under the provisions of Section* XXXIII of Act VI of 1863, it is hereby notified for general information that the following places at each of the ports and rivers within the limits of the Southern Division have been fixed as those beyond which it shall not be lawful for any vessel, arriving from any foreign port, to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :

*Cf. Section 53 of the Sea Customs Act, 1878.

TA'LUKA UMBARGAON.

*At Kalai.*

On the sea side near the road on the north and opposite to the Custom House.

*At Maroli.*

In shoal water near the mouth of the creek and opposite to the Custom House.

*At Umbargaon.*

Near the tower opposite to the Custom House.

*At Gholvad.*

At the mouth of the creek.

### TA'LUKA TA'RA'PUR.

*At Dáhánu.*

Opposite the Custom House.

*At Tárápur.*

Opposite the Custom House.

*At Olivára Navápur.*

Near the Navápur Custom House.

*At Sátpáti.*

Near the Custom House.

*At Mahim.*

Near the mouth of the creek opposite the Custom House.

*At Kelva.*

Near the tower at the mouth of the creek.

*At Dántivra.*

The landing place opposite the Custom House.

### TA'LUKA BASSEIN.

*At Arnálla.*

Opposite the Custom House.

*At Bassein.*

Near the beacon.

### TA'LUKA GHODBANDAR.

*At Utan.*

Opposite the Custom House.

*At Manori.*

In front of the Custom House.

*At Vesáva.*

Opposite the Custom House.

*At Bándrā.*

At the mouth of the creek.

### TA'LUKA TROMBAY.

*At Mahul.*

Opposite the Custom House.

*At Trombay.*

Opposite the light beacon.

*At Bhándup.*

At the mouth of the creek.

*At Thána.*

Opposite the lights at the Chendni Bandar.

### TA'LUKA URAN.

*At Mora.*

The anchorage ground from the pier to the Custom House.

*At Karanja.*

The anchorage ground from the pier to the village of Chemburpadda.

*At Sheva.*

The anchorage ground in front of the Custom House.

### TA'LUKA PANVEL.

*At Panvel.*

The anchorage ground near the pier.

*At Belápur.*

The landing place near the Custom House.

*At Khairna.*

The landing place west of the Custom House.

### TA'LUKA SANKSE.

*At Antora.*

The landing place near the Custom House inside the khári.

*At Nágothna.*

The landing place near the Custom House and pier.

### TA'LUKA ALIBA'G.

*At Alibág.*

The landing place near the Custom House.

*At Thal.*

The landing place near the Custom House.

*At Revas.*

The usual landing place.

*At Revdánda.*

The landing place near the Custom House inside the khári.

### TA'LUKA RA'JPURI.

*At Thal Khári.*

The usual landing place near the Custom House inside the khári.

### TA'LUKA BA'NKOT.

*At Bánkot.*

The landing place near the Custom House.

*At Kelsi.*

The anchorage ground near the Custom House inside the khári.

*At Harnai.*

The anchorage ground south of the "Kunka" Fort.

### TA'LUKA ANJANVEL.

*At Anjanvel.*

The wharf at the bandar.

*At Borya.*

The landing place near the Custom House.

*At Jaygad.*

The landing place near the Custom House.

*At Ratnágiri.*

The landing place near the Custom House.

*At Purangad.*

The landing place near the Custom House.

TA'LUKA VIZIA'DURG.

*At Jaitápur.*

The landing place near the Custom House.

*At Viziádurg.*

The landing place near the Custom House.

TA'LUKA MA'LVAN.

*At Devgad.*

The landing place near the Custom House.

*At A'chra.*

The wharf at the bandar.

*At Malvan.*

The wharf at the bandar.

TA'LUKA VENGURLA.

*At Nivti.*

The landing place near the Custom House.

*At Vengurla.*

The wharf at the bandar.

*At Redi.*

The landing place near the Custom House.

TA'LUKA *Vádi.*

*At Kirnapani.*

The landing place near the Custom House.

TA'LUKA HONORE.

*At Honore.*

The landing place at the wharf near the Custom House inside the khári.

*At Kumta.*

The anchorage ground at the mouth of the khári.

*At Murdheshvar.*

The landing place near the Custom House.

*At Shirali.*

The landing place near the Custom House.

*At Bhatkal.*

The landing place near the Custom House.

TA'LUKA ANKOLA.

*At Tadri.*

The landing place near the Custom House inside the khári.

*At Gangávali.*

The landing place near the Custom House inside the khári.

*At Ankola.*

The landing place near the Custom House.

*At Chendia.*

The landing place at Allegady near the Custom House.

TA'LUKA KA'RWA'R.

*At Kárwar.*

The iron pier and the wharf near it.

*At Sadashivgad.*

The landing place near the Custom House.

(G. N., dated 3rd August 1870; *vide* G. R. No. 3720 of the same date.)

**3.** In exercise of the power conferred by Section 53 of the Sea Customs Act, 1878, the Governor in Council is pleased to direct that no vessel entering the port of Aden shall enter the outer harbour until a manifest has been delivered to the pilot or to the Superintendent of A'bkári, who is hereby authorized to receive the same. (G. N. No. 1797, dated 27th February 1884.)

**4.** The inclusion of undutiable stores in the list of ships' stores required by Section 55 of the Sea Customs Act, VIII of 1878, need not be insisted upon. (G. I., F. & C., No. 4426, dated 28th October 1882; *vide* G. R. No. 7950, dated 14th November 1882.)

**5.** The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information:—

In the case of any steamer or square-rigged vessel arriving at any Customs port in the Presidency of Bombay, directly from and proceeding directly to foreign ports not on the continent of India, the officer in charge of the Custom House may, in his discretion and subject to the proviso hereinafter contained, permit all goods intended to be taken on to another port to be lumped together in the import and export general manifests in one or more entries according to general description and destination instead of being shown in detail as at present:

Provided that this rule shall not apply to dutiable or restricted articles such as those named in the margin or to any goods the import or export of which is prohibited or restricted under Section 18 of the Sea Customs Act, 1878, or any other law for the time being in force; and that the master or agent of the vessel shall be bound to furnish full particulars of all packages containing any such articles or goods according to marks, numbers and description as at present.

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions preserved or packed in spirit or salt; opium; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1881).

(G. N. No. 2935, dated 7th April 1884.)

6. In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, is pleased to make the following rules for carrying out the provisions of Section 55 of the said Act, *viz.*:—

1. In specifying in the import general manifest, as required by Section 55 of the Sea Customs Act, all goods intended to be landed at the port of Bombay from any steamer or square-rigged vessel arriving from a foreign port, it shall be sufficient to describe the contents of packages which contain a variety of free and unrestricted goods covered by one bill of lading under one or more general heads, but a description which does not indicate the class or character of the goods shall not be deemed to be sufficient.

2. The preceding rule shall not apply to packages the contents of which consist wholly or partly of dutiable or restricted goods. All the goods contained in such packages shall be specified in the import general manifest in full detail.

3. For the purposes of these rules the goods specified in the margin and all articles of which the import is prohibited or restricted under Sections 18 and 19 of the Sea Customs Act or under any other law for the time being in force shall be deemed to be "dutiable or restricted goods." All other goods shall be deemed to be "free and unrestricted goods."

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions, preserved or packed in spirit or salt; opium, salt, tobacco; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1886).

(Commissioner of Customs Notification No. 4362, dated 23rd August 1892; *vide* G. R. No. 6615, dated 17th idem).

## IX.—Entry Outwards, Port Clearance and Departure of Vessels.

1. Rules for regulating the entry and clearance outwards of native craft in the port of Bombay have been made by the Commissioner of Customs with the sanction of His Excellency the Governor in Council in exercise of the power conferred by Section 9, clause (*c*) of the Sea Customs Act, 1878, and are hereby notified as required by Section 204 of the said Act:—

(1) Outward entry of native craft shall in no case be allowed at either the Town Customs House for foreign ports or at the Prince's Dock, Máhim, or Arthur Bandar Custom Houses for Customs ports without presentation of the duplicate import general manifest, on which the Index Clerk of the Custom House concerned will note the words "Loading for a Foreign Port" or "Loading for a Customs Port" as the case may be, and initial the entry.

(2) The tindal or agent of a native craft which has once entered outwards at either the Prince's Dock, Máhim or Arthur Bandar Custom Houses for a Customs port desiring to load for a foreign port also, shall, before commencing to load for a foreign port, give intimation of his intention to do so, and again present his duplicate import general manifest to the Index Clerk at the Custom House at which the vessel was in the first instance entered outwards for the Customs port.

(3) The Index Clerk will then close the outwards entry for the Customs port and make a note as to his having done so alongside the previous entry on the duplicate import general manifest, and return it to the tindal or agent of the vessel after initialling the note.

(4) The vessel if loading at the free anchorage may then be removed to the dutiable anchorage, or if loading at a wharf at which the shipment of goods for both Customs and foreign ports is not permitted, to the wharf at which the goods for the foreign port are to be shipped, and on arrival at the former, the tindal or agent of the vessel shall present the duplicate import general manifest to the officer in charge of the anchorage, or at the latter to the Wharf Officer, who will certify thereon that the vessel has taken up her proper berth at the anchorage or wharf, as the case may be, and return it to the tindal or agent of the vessel.

(5) The tindal or agent of the vessel will then present the duplicate import general manifest to the Index Clerk, Export Department Town Custom House, who will enter the vessel outwards for the foreign port. Passes will then be granted by the Assistant Collector in charge of that Department for goods to be shipped to the foreign port, for which port the vessel may then commence loading.

(6) On the entry outwards for a Customs port being closed at either of the abovenamed Custom Houses, no further passes will be granted for the Customs port, and all those which may have been granted before, will be forwarded to the Export Department, Town Custom House, where port clearance will be granted to the vessel, and the whole of the cargo for all ports will be included in a single export general manifest.

(7) Native craft which have once entered outwards at the Town Custom House for a foreign port need not enter at either of the other Custom Houses in the event of their desiring to take cargo for a Customs port also, but may complete their loading at the Town Custom House.

(G. N. No. 7573, dated 5th October 1883.)

2. The following is the form of declaration under clauses (*c*) and (*d*) of Section 64 of the Sea Customs Act, 1878. This declaration, which it is understood would not be made on oath or affirmation before any

person authorized to administer an oath, does not require to be stamped :—

> I (or we)......................Agent of the (Steam) Ship...... ..................in consideration of port clearance being granted to the said vessel hereby declare under Section 64 of Bombay Act VIII of 1878 that (1) I (or we) am (or are) liable for any penalty imposed under Section 167, No. 17, with respect to any goods entered in the import manifest of the said vessel and am (or are) answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.
>
> *Declared this day of*

(Solicitor to Government, No. 1259, dated 16th December 1891; *vide* G. R. No. 631, dated 27th January 1892.)

3. The following is the form of agreement to be entered into by agents of ships with the Collector of Customs in consideration of port clearance :—

> I (or we) Agent (or Agents) of the (Steam) Ship.......................in consideration of port clearance being granted to the said vessel hereby agree with the Collector of Land Revenue, Customs and Opium, Bombay, as follows :—
>
> (1) To deliver to the Collector of Customs, Bombay, within five days from the date of grant of port clearance to the said vessel the manifest and shipping bills or other documents required in accordance with Section 63 of Bombay Act VIII of 1878, and in the event of failure on my (or our) part to produce such manifest and shipping bills or other documents as aforesaid within the said period to pay to the said Collector of Customs the sum of Rs. 50 on demand.
>
> (2) To clear the import general manifest of the said vessel within four months from the date of entry inwards of the said vessel and in the event of my (or our) failure to do so within the period aforesaid to pay to the Collector of Customs the sum of Rs. 50 on demand.
>
> (3) To pay all port dues and other charges and penalties due or to become due by such vessel or by the owner or master thereof and all duties payable in respect of any goods shipped therein.
>
> (4) It is hereby agreed that any sum or sums due by me (or us) under this agreement may be deducted from any monies to be deposited by us as security for due performance of this agreement.

(G. R. No. 631, dated 27th January 1892.)

## X.—GENERAL PROVISIONS AFFECTING VESSELS IN PORTS.

1. As regards the question as to whether the Collector of Sea Customs can exercise supervision

over the transhipment of ballast, the Government of India is advised that the word 'goods' in Sections 70 and 136 of the Sea Customs Act, 1878, certainly includes "ballast", and as the transhipment of goods necessarily involves their being discharged and water-borne or shipped, those sections (whatever view be taken of the application of Sections 123—134 of the Act) provide sufficiently for the necessary supervision of the transhipment of ballast not urgently required for a vessel's safety. (G. I., F. & C., No. 91, dated 11th January 1881; *vide* G. R. No. 368, dated 18th idem.)

**2.** In exercise of the powers conferred by Section 75 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to direct that a fee of one anna and a half shall be chargeable on every package and on every parcel made over to an officer of Customs for the purpose of being landed.

(G. N. No. 4437 D, dated 25th May 1892.)

*Note.*—This notification is also applicable to Sind; *vide* G. Rs. Nos. 4437, dated 25th May 1892, and 6680, dated 19th August 1892.

**3.** The following rules made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor in Council, under Section 9 (*c*) of the Sea Customs Act, 1878, for carrying out the provisions of Section 76 of the said Act respecting boat-notes are published for general information:—

1. Forms of boat-notes will be supplied by the Customs Department gratis. Only forms so supplied shall be used for boat-notes.

2. Boat-notes for goods to be landed in cargo-boats from native craft stationed at the dutiable anchorage will be furnished by the Customs officer at the anchorage, to whom application therefor must be made before a cargo-boat containing such goods leaves the anchorage.

3. Boat-notes for goods to be shipped into vessels at the dutiable or free anchorages shall be presented to the Customs officer at those anchorages for endorsement before the goods are shipped.

4. (1) When it is desired to keep afloat goods which have been discharged from any vessel pending their being reshipped or landed, the cargo-boat containing such goods shall be taken to the bandar named in the boat-note, and the boat-note shall be shown to the Customs officer at the said bandar and his permission shall be obtained, with reference to Section 77 of the Act, to the goods being kept afloat.

(2) The boat-note shall be kept on board by the person in charge of the cargo boat to cover the goods until they are reshipped or landed.

(3) If the goods are reshipped, the boat-note shall be again shown to the officer aforesaid, together with the necessary permit to reship; and his endorsement shall be obtained thereon before the boat leaves the wharf.

(Notification by the Commissioner of Customs, No. 2742, dated 10th June 1892; *vide* G. R. No. 4437, dated 25th May 1892.)

* Cf. Section 79 of the Sea Customs Act VIII of 1878.

**4.** His Excellency the Governor in Council is pleased to declare under Section 161* of Act VI of 1863 that from and after the 1st April 1877 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Aden. (G. N., dated 23rd December 1876; *vide* G. R. No. 7560 of the same date.)

**5.** In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of the notification of 19th April 1865, published under Section 161 of Act VI of 1863 at page 686 of the *Bombay Government Gazette* of 20th April 1865, the Governor of Bombay in Council is pleased to declare that after the 1st day of June 1892 no boat, not duly licensed and registered in accordance with the rules for the time being in force under the said section, shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Bombay. (G. N. No. 4437-F., dated 25th May 1892.)

**6.** In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of all previous rules on the same subject, the Governor of Bombay in Council is pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Bombay, *viz.*:—

1. Licenses for cargo-boats or barges may be granted by the Collector of Customs on an application accompanied by the certificate of registry granted under Act XIX of 1838.

2. A fee of Rs. 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee, and shall be in the following form, *viz.*:—

(Royal Arms.)

CARGO-BOAT LICENSE.

*In force for one year from date of issue.*

Branded and Painted No.

*Bombay Custom House,* ________ 189 .

No. ____ OF 189 .

Authorized Fee—Rs. (3) three.

Whereas ________________ has applied for a license for cargo-boat __________ branded and painted No. ________ of ________ Bombay Khandis ________ tons burthen, and registered under No. ______ by the ______ of the Port ______________ The said boat is hereby permitted, under Section 79 of the Sea Customs Act (VIII of) 1878, to land and ship merchandise in this port. Given under my hand and seal, this ________ day of ________ 189 .

Collector of Land Revenue,
Customs and Opium, Bombay.

Superintendent, Preventive Service.

[On the reverse.]

*Extract from the Rules relating to Cargo-boats in the Port of Bombay, framed by the Government of Bombay.*

"4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

"5. The license must be produced whenever demanded, and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

"6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

"7. The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules."

3. The boat or barge for which license is applied shall be submitted for survey by such officer of Customs as the Collector of Customs may depute for the purpose, and no license will be granted unless the boat or barge is certified by such officer to be quite seaworthy and well found.

4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

5. The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

7. The licenses will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules.

(G. N. No. 4437-G., dated 25th May 1892.)

7. In exercise of the power conferred by Section 79 of the Sea Customs Act, VIII of 1878, and in supersession of notification dated 30th November 1863, issued under Section 162 of Act VI of 1863 and published at page 1330 of the *Bombay Government Gazette* dated 3rd December 1863, the Governor in Council is pleased to declare that, after the date of this notification, no boat shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the Port of Karáchi, unless duly licensed and registered in accordance with the rules for the time being in force under the said section.

The Governor in Council is also pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Karáchi, namely :—

(1) Licenses for cargo-boats may be granted by the Collector of Customs, Karáchi, on an application accompanied by certificates of registry granted under Act XIX of 1838 and by survey certificates from the Port Officer.

(2) A fee of Rupees 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee and shall be in the subjoined form.

(3) Immediately after a license is granted and before plying for hire, the cargo-boat must have the letters C.B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

(4) The license must be produced whenever demanded, and must be kept on board the boat in the custody of the tindal or crew for the time being.

(5) The license may be cancelled or suspended if the boat for which it has been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules.

(6) Any license granted under Section 79 of Act VIII of 1878 may be suspended or withdrawn at any time by the Collector of Customs, and such license shall be inoperative during suspension. No reason for withdrawal or suspension of the license need be given by the Collector of Customs.

(Royal Arms.)

### CARGO-BOAT LICENSE.

*In force for one year from date of issue*

Branded and Painted No.____

*Karáchi Customs House,*________189 .

No.____OF 189 .

Authorized fee—Rs. (3) three only.

Whereas________________has applied for a license for cargo-boat__________ branded and painted No.______of_______ Khandis or________tons burthen, and registered under No.______by the______ Karáchi; the said boat is hereby permitted, under Section 79 of the Sea Customs Act, VIII of 1878, to land and ship merchandise in this Port. Given under my hand and seal this_______day of_______189 .

Collector of Customs.

*Extract from the Rules relating to Cargo-boats in the Port of Karáchi, framed by the Government of Bombay.*

"(3) Immediately after a license is granted and before plying for hire the cargo-boat or bargo must have the letters C.B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

"(4) The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being:

"(5) The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules."

(G. N. No. 6315-B, dated 25th August 1897.)

### XI.—DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

**1.** With a view to simplifying and curtailing the work of the Bombay Customs Department, His Excellency the Governor in Council is pleased to sanction the following arrangements by the Chief Customs Authority in supersession of existing practice * * *

(1) Duty bills are to be dispensed with, and in lieu thereof importers will be required to submit their import private manifest in triplicate in accordance with the form to be obtained from the Deputy Commissioner of Customs, P. D. The original and duplicate of the manifest will be dealt with as at present, and the triplicate after having been signed by the Deputy Commissioner of Customs will be handed to the importer as a receipt for the payment of the duty, and will be treated in all respects as the duty bill in cases of application for drawback, refund, &c.

(2) The import entries for free goods imported in country craft from free ports are to be dispensed with, no other check being substituted for them.

(G. R. Nos. 2019, dated 29th May 1867 and 2293, dated 19th June 1867.)

**2.** Under the provisions of Section 1 of Act XVIII† of 1869 the Right Honourable the Governor in Council is pleased to order that the period to be allowed to importers, owners, or consignees for landing goods after the entry of the vessel importing the same, shall be as follows :—

†Cf. Section 83 of Act VIII of 1878.

In the case of a ship, at any time within 72 hours (exclusive of Sundays and holidays) after the report of the ship. In the case of a steamer, at any time within 48 hours after the report of the steamer.

(G. N. dated 24th November 1869.)

**3.** In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that, on and after the date of publication of this notification, the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable to the port of Bombay. (G. N. No. 570, dated 3rd February 1879.)

**4.** In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that on and after the date of publication of this notification the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable to the port of Karáchi. (G. N. No. 7450, dated 24th October 1882.)

*Cf. Section 88 of Act VIII of 1878

**5.** Under the provisions of Section 57* of the Consolidated Customs Act, VI of 1833, it is not competent to the Customs authorities to send to England for sale by public auction goods not cleared within the period therein mentioned. (G. I., For. Dept., No. 2778-P., dated 16th December 1874; *vide* G. R. No. 251, dated 15th January 1875.)

**6.** The following opinion of the Solicitor to Government, No. 1238, dated 30th August 1880, was communicated to the Collector of Customs, Bombay, and the Commissioner of Customs for information and guidance:—

"The S. S. 'V.' landed on the 23rd of March last in excess of her manifest some packages. They were not consigned to any one in Bombay, and it appears, from Messrs. * *'s letter of the 9th instant, that the articles were probably put on board the 'V.' by mistake. The four months having expired within which under Section 88 of Act VIII of 1878 the goods should have been claimed, and no claim having been made, the Commissioner of Customs, &c., proposes to sell them in the manner authorized by the Act. Messrs. * * have applied to have the goods delivered to them on their giving indemnity to the Custom House for so doing. The plea put forward by Messrs. * * for the goods being delivered to them as the agents for the owner of the ship, *viz.*, to help to recoup the owner the payments made on account of short deliveries of other parts of the cargo, is in my opinion not a good one. As the packages in question were not consigned to any one, and as they came from on board the S. S. 'V.', I think the owner of the steamer might have laid claim to them as his property; but this he has not done. I think, therefore, the safest course to pursue will be for the Customs Authorities to sell the goods and after payment of the expenses, &c., authorized by the Act the surplus (if any) might be paid to Messrs. * * as agents for the owner of the ship, on their giving an undertaking to hold Government harmless for so doing.

"If the goods in question had been consigned to some person, but the consignee had not come forward to take delivery of them, I would have advised that Messrs. * *'s claim should be rejected altogether, as there would not in that case be any ground for considering them or the person they represent as the owners of the goods.

"In reply to the 8th paragraph of the letter of the Collector of Customs and Opium dated the 10th instant, I think that any undertaking not in the nature of a bond should be stamped as an agreement with an eight-annas stamp, and that Messrs. * * should be required to pay the stamp duty and all the legal expenses of preparing the indemnity according to the usual practice in such cases."

(G. R. No. 4746, dated 9th September 1880.)

## XII.—WAREHOUSING.

**1**. The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information:—

> Under Section 93 and clause 41 of Section 167 the Sea Customs Act, 1878, three days are hereby fixed as the time within which goods for the warehousing of which a bond has been executed shall be carried into the warehouse. The period of three days shall count from the date on which the order has been granted to warehouse such goods, and shall not include Sundays and holidays.
>
> (G. N. No. 1029, dated 15th February 1888.)

**2**. The following rule made by the Commissioner of Customs under Section 9 of the Sea Customs Act, 1878, with the sanction of Government is published for general information, *viz.*:—

> Liquors in wood which are removed from a bonded warehouse for shipment shall, before shipment, be gauged, and import duty shall be charged on any deficiency in excess of such allowance as would be made under Sections 116 and 117 of the Sea Customs Act, 1878, if such liquors were cleared for home consumption.
>
> (G. N. No. 3301, dated 23rd May 1888.)

**3**. Although Section 100 of the Sea Customs Act would seem from its wording to have been drawn with special reference to the ordinary case of a portion only of the goods in bond being found on examination and sorting to have become damaged, it is obvious that it should apply also where the whole is found to be damaged. (G. I., F. & C., No. 2748 dated 13th September 1879; *vide* G. R. No. 5236, dated 30th idem.)

The Governor General in Council agrees in the opinion of the Government of Bombay and considers that there is no necessity for allowing the practice of mixing spirit in bond with water in the case of spirit for home consumption. The practice may be permitted in the case of spirit intended for exportation from bond, but not in regard to other spirit. (G. I., F. and C., No. 5303 S. R., dated 6th November 1895; *vide* G. R. No. 9276, dated 25th November 1895.)

**4**. The period to be specified in a bond taken under Section 106 of the Sea Customs Act, 1878, within which the goods in respect to which the bond is taken shall be conveyed to and re-warehoused at the port of destination, shall be determinable in each case at the discretion of the Chief Customs Officer of the port at which the bond may be taken, having regard to the distance between the port of removal and the port of destination, the mode of conveyance and other conditions affecting the duration of the voyage. (G. R. No. 7421, dated 7th December 1881.)

5. The practice, which existed in Bombay of putting in an application for the delivery of goods from bond for home consumption without also depositing the duty as required by Section 110 of the Sea Customs Act was not warranted by the law. Under Section 110, one of the two conditions precedent to clearing the goods is the payment of the duty assessable thereon. The application for leave to clear the goods is, as Section 113 shows, merely ancillary to clearance under Section 110 and would, therefore, expire if not acted on within a reasonable time. Reading together the three Sections 37, 110 and 113, it is clear that no amendment of the law is required, and that the object, which it is desired to attain, can and should be attained under the law as it stands, the Collector refusing to receive an application for permission to clear goods unless the duty payable thereon is tendered therewith, and returning it to the applicant as not having been made in accordance with the law.

If it should be considered desirable, the Chief Customs Authority might, under Section 113, so frame the form of application that it shall require (1) the deposit in the Custom House of the duty payable along with the application, and (2) the clearance of the goods within a reasonable time thereafter. But the insertion of these provisions in the form of application is in no way necessary for the purpose of preventing the practice reported. (G.I., F. & C., No. S.—3269, dated 8th August 1892; *vide* G. R. No. 7130, dated 7th September 1892.)

## XIII.—TRANSHIPMENT.

1. In supersession of Government Notification No. 67, dated 6th January 1880, published in the *Government Gazette* Extraordinary of the same date, and in exercise of the power conferred by Section 133 of Act VIII of 1878 (The Sea Customs Act), His Excellency the Governor in Council is pleased, with the previous sanction of His Excellency the Governor General of India in Council, to declare that a fee on opium, not the produce of India imported by sea into the ports of Bombay, Karáchi, Aden or Perim and transhipped in any of the said ports, shall be levied at the following rates on each chest not exceeding 140¼ lbs. avoirdupois net weight:

| | |
|---|---|
| When the consignment does not exceed 150 chests, at Rs. ... ... | 5 per chest. |
| From 151 to 300 chests, at Rs. ... | 4 „ |
| From 301 to 600 chests, at Rs. ... | 3 „ |
| From 601 chests and upwards, at Rs... | 2 „ |

Opium on which a transhipment or re-export fee has been levied at one of the said ports shall be exempt from the payment of a transhipment fee at any other of the said ports. (G. Ns. Nos. 221, dated 10th January 1883, and 6718, dated 11th September 1883, and G. N., P. D., No. 7483, dated 18th December 1886.)

*Note.*—The term "consignment" means the quantity brought in one vessel (G. I., F. & C., No. 66, dated 7th January 1887; *vide* G. R. No. 575, dated 24th idem.)

**2.** In exercise of the power conferred by Section 130 of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rule as to transhipment in any port[*] in the Presidency of Bombay to which the provisions of Section 128 of the said Act are applicable (namely) :—

Leave to tranship any goods of the nature hereinbelow described shall only be given by the Customs Collector, when such goods are destined for any foreign port on the continent of India or any port in Ceylon other than a port included in any Customs union with the British Indian Government, if the vessel into which such goods are to be transhipped for conveyance to the said port is propelled by steam.

The goods to which this rule is applicable are dutiable goods and goods in respect of the importation of which into British India some restriction has been placed by or under some enactment at the time in force and the transhipment of which is not subject to special regulations. (G. N. No. 5752, dated 16th July 1884.)

**3.** In exercise of the power conferred by Section 134 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the transhipment, under the provisions of Chapter XII of the said Act, at the ports of Bombay and Karáchi, for conveyance to any Customs port, of petroleum which under Act II of 1888 is liable to Customs duty unless and until Customs duty has been paid upon such petroleum at either of the said ports of Bombay or Karáchi. (G. I., F. & C., Notn. No. 2276, dated 2nd May 1888; *vide* G. N. 2922, dated 9th idem.)

## XIV.—EXPORTATION OR SHIPMENT AND RELANDING.

**4.** The following opinion (No. , dated ) was recorded by the Honourable the Advocate General as to the legality for the demand made by the Customs Department for the payment of duty a second time upon a consignment which was originally intended to be shipped in one steamer, but which was afterwards shipped in another steamer :—

"I am of opinion that the Customs Department were right in demanding payment of duty a second time upon 28 bags of linseed which were originally intended to be shipped per S. S. *C.* and which were afterwards shipped per S. S. *B.* The shipper by not giving notice of non-shipment within three days from the date of the S. S. *C.* leaving the port, lost all right to recover the refund under Section[†] 132 of Act VI of 1863, and the amended section in Act X of 1868.

"The power to amend a shipping bill conferred by Section 191[‡], was not intended to be exercised so as to deprive the

[†] Cf. Section 110 of Act VIII of 1878.

[‡] Cf. Section 201, *ibid.*

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[*] For rules regarding transhipment in the port of Bombay, *vide* Government Notifications Nos. 6368, dated 30th July 1894, and 7137, dated 28th August 1894, published at pages 771, 772 and 874 of the *Bombay Government Gazette* for 1894.

Government of funds which had already vested in it by the negligence of the shipper. Looking at the way in which the application to amend the shipping bill was made by Messrs. ………..and their subsequent protest against payment of a second duty, it would appear as if they intended from the time of the application to make use of the amended document as one on which the duty had been paid, and so evade a payment of second duty to which by their negligence they had become clearly liable by the Act. The Customs Authorities were quite right in refusing to allow the amendment.

"Such an amendment, if made at all after the three days for claiming a refund have expired, should only be made contemporaneously with the receipt of the duty to which the goods are again liable on being shipped."

(G. R. No. 5084, dated 10th October 1872.)

**5.** In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, and with the sanction of His Excellency the Governor of Bombay in Council the Chief Customs Authority is pleased to make the following rule, *viz.*:—

The presentation of an export shipping bill for cancellation or amendment within the period of five days prescribed in Section 140 of the Act shall be deemed to be equivalent to giving the information required by that section, so far as regards the goods in respect of which such cancellation or amendment is applied for.

(Commissioner of Customs' Notn. No. 2741, dated 10th June 1892; *vide* G. R. No. 4437, dated 25th May 1892.)

*Note.*—A similar notification was published by the Commissioner in Sind under No. 3565, dated 30th August 1892, at page 218 of the *Sind Official Gazette* of 1st September 1892.)

**6.** The charge to be levied, under Section 139 of the Sea Customs Act, VIII of 1878, on goods passed through the Customs House after the grant of port clearance to the vessel in which they are to be shipped should in no case exceed one-half per cent. with a maximum of ten rupees. The charge should be levied first and refunded afterwards on sufficient cause being shown. This order should be applied only to shipping bills other than those presented to Preventive Inspectors for vessels loading in the Docks. (G. I., F. & C., No. 4546-S., dated 4th November 1892; *vide* G. Rs. Nos. 9517, dated 5th December 1892, and 7284, dated 6th October 1893.)

## XV.—SPIRIT.

**1.** The practice hitherto observed for ascertaining the quantity of spirit, *viz*, to assume, with the consent of the importers, that the quantity of spirit in all preparations in which spirit was used, that were found in the British Pharmacopœia, was 20 per cent. and upwards, may be continued. (G. I., F. & C., No. 800, dated 5th May 1882; *vide* G. R. No. 3491, dated 27th idem.)

**2.** The following rules for the importation of spirit rendered unfit for human consumption under the provisions of Section 155 of the

Notification No. 7574, dated 5th October 1883, published at page 773

of the *Bombay Government Gazette* for 188[illegible], Part I; and
Notification No. 4389 *A*, dated 1st June 1896, published at page 565 of the *Bombay Government Gazette* for 1896, Part I.

Sea Customs Act VIII of 1878, having been approved by His Excellency the Governor in Council, are published for general information, as required by Section 204 of the Act, in supersession of the Notifications specified in the margin, and shall come into force in three months' time from this date*:

I.—Whenever spirit said to have been rendered unfit for human consumption for which the reduced rate of duty under Schedule III (1) of the Indian Tariff Act, 1896, is claimed, is imported into the port of Bombay or Karáchi, the Collector of Customs at the said port shall (subject always in Karáchi to the provisions of Rule II) respectively send a sample of such spirit to the Chemical Analyser to Government for examination and report at the expense of the importer. After considering the Chemical Analyser's report and other circumstances, if any, bearing upon the case, the Collector will decide whether the claim is to be admitted or not. In the case of importation of such spirit in quantities of ten gallons and less, the Collector of Customs may, however, at his discretion have the spirit examined by a Custom House gauger and determine on the gauger's report whether the spirit shall be admitted at the reduced rate of duty or not.

II.—If the spirit is imported from the United Kingdom and the importer produces a certificate signed by a Customs or Excise Authority of the United Kingdom, and himself makes a declaration on the face of his bill of entry each to the effect that the spirit has been rendered effectually and permanently unfit for human consumption by the admixture of one part by volume of caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof, such spirit may, if the Collector of Customs after such examination of the spirit as he considers necessary is satisfied with the certificate produced, be admitted on payment of the special *ad valorem* duty.

III.—Whenever imported spirit is to be rendered effectually and permanently unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part by volume of the caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof.

IV.—The admixing of the spirit must be effected and the requisite caoutchoucine must be procured by the importer or his agent, or authorized servant, at his own expense.

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* 7th September 1898.

V.—The caoutchoucine, before its admixture with the spirit, must be tested by the Chemical Analyser to Government, who must certify to the Collector of Customs that it is of the proper strength, fitted, if used in the proportions mentioned in Rule II, effectually and permanently to render unpalatable and unfit for human consumption the spirit with which it is mixed.

VI.—Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption, or in ascertaining that it has been so rendered, must be paid by the importer before removal of the spirit is allowed.

*Notice.*

In connection with the above published rules, His Excellency the Governor in Council has been pleased to issue the following instructions for the guidance of the Collectors of Customs at the ports of Bombay and Karáchi :—

The Collector shall ordinarily admit, at the reduced rate of duty prescribed in Schedule III (1) of the Indian Tariff Act, only such spirit as may have been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine in the proportion of at least one part by volume of the caoutchoucine to 99 parts by volume of the spirit. The Collector may, however, also admit, specially at the reduced rate of duty, spirit which has been methylated with wood naphtha, if he is satisfied that it is required for a purpose for which caoutchoucined spirits are not suited and that it will be used after admission in such a way that there will be no danger of its passing into consumption as potable spirit.

(G. N. No. 5728, dated 7th September 1898.)

**3.** Act XVI of 1863, Section 1, provides that 'spirits intended to be used exclusively in arts and manufactures or in chemistry *may* be removed from any licensed distillery in any part of British India' on payment of a special *ad valorem* excise duty of 10* per cent., provided that 'no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.' The section is permissive merely, but excise duty at the special rate prescribed in the Act is only chargeable when spirit is rendered unfit for human consumption before removal from the place of its manufacture.

Section 144 of the Sea Customs Act, VIII of 1878, renders it lawful for spirit manufactured in India to be exported under bond for excise duty and this would apply to the excise duty on spirit rendered unfit for human consumption before removal from the place of its manufacture. Section 155 of the same Act authorizes the framing of rules for rendering imported spirit for human consumption, but the section contemplates only such spirit as is liable to Customs duty; and the rules framed under that section by Government (*Bombay Government Gazette* for 1883, pages 773—774) have reference only to spirit chargeable with the special *ad valorem* Customs duty of 5 per cent. under the Indian Tariff Act, 1882, Schedule II, Article 2.

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* Under Section 1 of Act XVI of 1863, as amended by Section VI of the Indian Tariff Act VIII of 1894, the duty is not to exceed 5 per cent.

There is, therefore, no authority in the law, as it stands, for permitting spirit manufactured in India to be exported under bond and to be imported at a Customs port and there rendered unfit for human consumption. Such spirit can only be exported under bond for the full excise duty, or, if it has been already rendered unfit for human consumption under Act XVI of 1863, for the special excise duty to which it is liable under that Act. (L. R. No. 988, dated 25th July 1884; *vide* G. N. No. 7195, dated 9th September 1884.)

## XVI.—COASTING TRADE.

1. It is hereby notified that in the event of steamers other than those that have not obtained general passes under Section 156* of Act VI of 1863, requiring either port clearance or permission to clear out before or after office hours, which have been fixed to be from sunrise to sunset, the same will be granted at the coast ports on payment of a fee of Rs. 3 in lump sum to the Customs officer, whose attendance will be required for performance of such extra work out of office hours. (Notice by the Commissioner of Customs, dated 10th September 1870; *vide* G. R. No. 4287, dated 6th idem.)

*Cf. Section 164 of the Sea Customs Act 1878.

2. Collectors of Customs should be instructed that when a vessel is transferred to the regular coasting trade, the master should be called upon to declare the stores remaining on board and be required to pay duty on such stores as are dutiable. A Collector of Customs can always judge correctly when a vessel is thus transferred. Generally if a vessel is going to another Customs port to take in cargo for a foreign port, or when it is going to a foreign port but carries some cargo for a Customs port at which it is to touch *en route*, it is not transferred to the coasting trade. But if a vessel is carrying cargo exclusively for a Customs port and is not about to proceed at once on a foreign voyage or is going to a Customs port seeking cargo for another Customs port, it may be considered as in the coasting trade. (G. I. F. & C., No. 3275, dated 29th September 1881; *vide* G. R. No. 6062, dated 14th October 1881.)

3. Masters and owners of native craft engaged in the coasting trade should be required to prepare in future the documents usually presented by them at the Customs Houses, in English instead of in the

vernacular. (G. R. No. 1517, dated 25th February 1889, and 1124, dated 11th February 1890.)

4. The following rules framed with the sanction of Government by the Commissioner of Customs under Section 9, clauses (*a*) and (*c*), of the Sea Customs Act, 1878, prescribing and limiting the powers, duties and procedure of officers of Customs in respect of general passes valid for the ports of more than one Presidency, and in carrying out the provisions of the Act relating to vessels sailing under such passes are published for general information :—

### *Interpretation.*

"Agent" includes masters and owners.

1. In these rules the word "Agent" shall include masters and owners.

Notified Ports.

The words "Notified Port" mean any foreign port regarding which it has been notified under Section 13 of the Sea Customs Act, VIII of 1878, that all goods imported from or exported to the same shall be treated as goods imported from or exported to Customs ports.

Foreign Ports.

The words "Foreign Port" shall include all foreign ports whether on the continent of India or not, except those regarding which a notification has been issued as above.

Dutiable goods.

The words "Dutiable cargo or dutiable goods" shall be held to mean—

(*a*) All goods shipped from foreign ports for Customs ports or notified ports, whether transhipped at any Customs or notified port or not;

(*b*) All goods specified in schedules 2 and 3 of the Tariff Act, XI of 1882, whether shipped from or to foreign ports or Customs ports or notified ports;

(*c*) All goods exported under claim for drawback or under bond for duty of Customs or Excise;

(*d*) All goods the importation or exportation of which is prohibited or restricted under Section 18 of the Sea Customs Act, or any other law for the time being in force.

Free goods.

The words "Free cargo or free goods" shall be held to mean all goods which do not fall within the above definition of dutiable.

### *General.*

Scope of rules.

2. The conditions on which every general pass issued for a coasting steam vessel shall be granted, and the powers, duties and procedure of officers of Customs relating to vessels sailing under a general pass, shall be as hereinafter set forth.

Issue of General Pass.

3. (*a*) Every general pass issued in the Bombay Presidency for a coasting steam vessel shall be granted by the Collector of Customs, Bombay, under his own signature.

Its form.

(*b*) It shall be in the form prescribed in Appendix A.

The term of its validity.

(*c*) It shall be terminable on the 31st July in each year, and shall be renewable by endorsement on application to the Collector of Customs.

Its extent.

(*d*) It shall be stated on the face of every general pass whether it is valid—

(1) For certain specified ports only; or

(2) For all Customs ports and notified ports throughout India.

Its custody.

(*e*) The pass shall remain in charge of the commander or other responsible officer of the vessel for which it is granted.

Pass to be kept in conspicuous place and delivered on demand.

(*f*) It shall be kept posted up in a conspicuous place on board, and shall be shown to any Customs officer on demand.

Copy of rules to be furnished therewith.

(*g*) A copy of these rules shall be furnished with each pass for the use of the ship to which it relates.

Pass where obtainable.

(*h*) The agents or owners may choose at their option at which presidency the pass shall be taken out.

Effect of General Pass.

(*i*) The granting of a general pass shall not relieve the agents of a vessel from any such provisions of the Customs Act, or of any rules for the time being in force under that Act, or of any such law for the time being in force as may be applicable to them.

Obligations it imposes.

(*j*) By applying for a general pass the agents of a vessel bind themselves, should a pass be granted, to be responsible:

(1) That all port and light dues shall be paid and all duties short levied or refunds or drawbacks erroneously disbursed in consequence of errors or omissions in the cargo books, manifests or other documents they are required to keep or put in, shall be made good on demand; and further

(2) That they shall deposit with the Collector of Customs a sum in cash or Government promissory notes amounting to Rs. 500 for each vessel, but not more than Rs. 3,000 for any one company's line, and shall give him a general authority to recover from the said deposit all sums adjudged to be due from them, whether

as dues, duties, recoveries, fees or penalties in respect of the vessel for which the pass is granted, or of any other vessel or vessels belonging to the same owners and also sailing under a general pass.

Nothing in this condition, however, shall be held to prejudice their right to appeal as provided by Section 188 of the Sea Customs Act, VIII of 1878, in any case in which they may consider themselves aggrieved by the Collector's decision.

Form of cargo book to be kept.

4. (*a*) A cargo book in the form B should be kept on board every steamer sailing under a general pass. The said cargo book shall be kept in accordance with the requirements of Section 165 of the Sea Customs Act, VIII of 1878, and shall further show separately the dutiable and free cargo received at each port for each port, whether Customs or foreign. Cargo received for transhipment shall be shown as for the port at which transhipment is to take place, but the port of ultimate destination shall also be given.

Not to dispense with manifest.

(*b*) The keeping of the said cargo book shall not be held to dispense with the presentation of manifests, except in so far as may be hereinafter provided.

The agents shall be at liberty to add to the form prescribed any columns they may require to adapt it to their own purposes.

General pass not to exempt from fees or special restrictions.

5. No general pass shall be held to exempt the agents or masters of vessels sailing under a general pass, from payment of any fees for special services or from any restrictions as to lading or discharge of dangerous goods imposed upon them by the rules of any port at which the pass is valid.

## *Lading and Clearance.*

Except at final ports entry outwards and shipping bills granted in anticipation of arrival.

6. At all intermediate ports vessels sailing under a general pass may be entered outwards and shipping bills granted in anticipation of arrival. At final ports the special permission in writing of the Collector will be required.

Shipping bills in English required except for transhipment and passengers' baggage.

7. No goods except transhipment goods and passengers' baggage shall be received on board without a shipping bill. All shipping bills shall be in English; and at ports where there are no facilities for their preparation in that language, the agents of the vessel shall be bound to provide for this requirement. Shipping bills shall be in the annexed form C. For free goods they shall be prepared in duplicate, printed in black and blue. For

dutiable goods they shall be in triplicate, printed in black, blue and red, with the word "dutiable" printed across in large type in red ink.

Shipment of free cargo.

8. Free cargo may be shipped at any time day or night, except on Sundays or holidays, without special permission or supervision: provided that no goods shall be shipped at night without supervision except such as have been water-borne for shipment during ordinary working hours.

9. Dutiable goods shall not be shipped except under Customs supervision. The original shipping bill shall be filed at the Customs House, and the duplicate shall accompany the goods on board. The triplicate shall be retained by the officer supervising the shipment, either at the wharf or on board, who, after endorsing upon it the particulars of the goods actually received on board, shall return to the Customs House for use in checking the vessel's export general manifest, as provided below.

Endorsements on duplicates.

10. The agents shall cause the endorsements so made upon such triplicates to be copied on the duplicate shipping bills for dutiable goods, and shall also be responsible that the particulars of the free goods actually received on board are endorsed on the duplicate shipping bills relating thereto. Those for dutiable goods shall accompany the vessel; those for free goods shall be retained by the agents for presentation with the export manifest.

Application for port clearance.

11. Port clearance must be applied for during office hours, unless otherwise directed by the chief Customs officer, and at least four hours before the departure of the vessel, and must be sent on board before she actually leaves the port.

Export manifest when to be put in.

12. The export manifest shall be in the same form as is prescribed for the cargo book by Rule 4. It must be put in by the agents within five clear working days from the date of sailing, and must be accompanied by a duplicate prepared in separate parts one for each port for which goods have been shipped, and by the duplicate shipping bills for free goods endorsed with particulars of actual shipments as required by Rule 10.

Duties of Customs officers in respect of shipping bills, manifests, &c.

13. After the original and duplicate have been compared and checked with the triplicate shipping bills for dutiable goods, and the duplicate shipping bills for free goods, the different parts of the duplicate manifest shall be sent by post, together with the

corresponding duplicate or triplicate shipping bills, as the case may be, to the Custom Collector at the ports to which they respectively relate, and the original export manifests shall be retained for use in conjunction with the original shipping bills in recording export statistics.

### *Entry and Discharge.*

Extract from cargo book to be presented on Customs House.

14. Within 24 hours after arrival in any Customs port, final or intermediate, a duly authenticated extract from the cargo book kept on board as required by Rule 4, showing all cargo, free or dutiable, to be discharged, whether for landing or transhipment at that port, shall be presented at the Customs House, together with the duplicate shipping bills referred to in Rule 9 for all dutiable cargo comprised in the extract which may have been shipped at Customs ports.

*Note.*—The form of the extract may be modified by the substitution of columns for record of presentation of bill of entry and final clearance of dutiable goods, for columns 7 and onward in the form of cargo book.

Extracts from cargo book or boat notes to be furnished for checking discharge of cargo.

15. At ports where the cargo is to be discharged direct on to a wharf, a duplicate of the extract from the cargo book shall be furnished for use in checking the cargo as it is landed. When the cargo has to be discharged into boats, the duplicate copy may be dispensed with, but a boat note showing clearly all particulars necessary to the identification of the packages, and signed by a responsible officer of the ship, shall accompany each boat load ashore:

Provided that at ports of call where the extract from the cargo book to be put in under Rule 14 or a list of the cargo is handed to the Customs officer on board, or accompanies the goods ashore, no boat notes or duplicate extract from the cargo book need be insisted upon.

Conditions as to discharge at certain ports in Bengal and Madras.

16. At ports in the Lower Provinces of Bengal and at ports in the Madras Presidency (the chief port of Madras excepted) discharge may be commenced as soon as the vessel drops anchor, when free cargo may be landed at any time, day or night, without special permission or supervision, but no cargo from any foreign port and no cargo from any Customs port, which was transhipped from a foreign port, shall be discharged except under the written authority of the proper officer of Customs.

In the Bombay Presidency.

17. At ports in the Bombay Presidency discharge may be commenced as soon as the vessel drops anchor, and cargo, whether dutiable or free, may be landed at any time, day

or night, except on Sundays and holidays, without special permission or supervision, except in respect of work at wharves where supervision may be necessary out of hours: provided that the agents shall be responsible that dutiable cargo shall be covered by separate boat notes or lists if the cargo is discharged by boat and stacked separately on the wharf, and that it shall only be delivered on production of bills of entry duly passed by the Customs Department, and on payment of any duty that may be due upon them.

Bills of entry.

18. These bills of entry shall be in the usual form for goods imported by foreign-going vessels, and shall be granted upon the extract from the cargo book filed at the Customs House as required by Rule 14, after check, if the goods are said to have come from a Customs port, with the shipping bills filed with the extract.

NOTE.—*See* note to Rule 14.

At ports of Madras.

19. At the ports of Madras, subject to the right of the Master Attendant to regulate the boat traffic on considerations of weather, goods may be landed on the beach or at the pier at any hour between 6 A.M. and 6 P.M. of sunrise and sunset, but not afterwards, unless the cargo boats have left the ship's side by 6 o'clock P.M., in which case they shall be entitled to discharge at the pier up to 6 P.M. on Sundays and holidays as well as on ordinary work days. The Collector of Sea Customs may, at his discretion, extend the time for the landing of goods on good cause for granting the extension being shown. The regulated fees must be paid to the subordinates of the Customs and Marine Departments in accordance with the prescribed rules in consideration of the extra labour entailed, whenever they are called upon to work overtime or on Sundays and holidays under the orders of the officer in charge of the Customs House.

20. Except at ports in the Lower Provinces of Bengal free cargo may be removed by the owners as soon as it has been checked off on the extract from the cargo book furnished for the purpose or cargo list, or boat notes, as contemplated in Rule 15; when the cargo has not been checked off on the original extract from the cargo book, the cargo list, duplicate extract or boat note used, for the purpose, as the case may be, shall be retained for subsequent comparison with the original extract from the cargo book.

Agents to account for discrepancies.

21. The agents of the vessel shall be bound to account, on being called upon to do so, for all discrepancies both as to free and as to dutiable cargo, and to make all amend-

ments necessary to secure the correctness of the documents put in by them.

Agents to arrange for despatch certificates from foreign ports as to shipments,

22. The agents shall further be bound to undertake that when the vessel touches at any foreign port in the course of any coasting voyage, a certificate under the signature of the chief officer of Customs at such port shall be despatched within 24 hours of her departure to the Customs Collector of every Customs port for which she has taken in cargo at such foreign port, giving number and description of packages, numbers and marks they bear, and a general description of their contents.

and as to discharge of goods under bond or on drawback.

They shall also be bound to furnish to the chief Customs officer of any Customs port from which any goods may have been shipped under bond for Customs or Excise duty or under claim for drawback, for any foreign port, a certificate from the chief Customs officer of the said foreign port showing particulars of discharge of such goods.

*Conditions as to Transhipment applicable to all Ports elsewhere than in the Lower Provinces of Bengal.*

Separate entry for transhipment.

23. All transhipment cargo to be discharged or received by a vessel sailing under a general pass shall be separately entered as such in the cargo book of such vessel, and in the extract from the cargo book, or the export general manifest to be put in under Rule 14 or 12 respectively, as the case may be.

Discharge of transhipment goods to be entered on boat notes with counterfoils.

24. The particulars of all cargo discharged for transhipment shall be entered by the Customs officer on board the discharging vessel, or if there be no Customs officer, then by a responsible officer of the ship in a boat note or boat notes with counterfoils, and no such cargo shall be received on board without a boat note, which shall be endorsed by the receiving officer in the same manner as a shipping bill.

Distinct for free and dutiable goods respectively.

Separate boat notes shall be given for free and dutiable goods respectively, those for the latter being rendered readily distinguishable by having the word "dutiable" printed across the face in large type in red ink.

Counterfoils how to be dealt with.

25. The counterfoils shall be sent to the Customs House before the vessel sails, and shall be afterwards checked with the inward extract from the Cargo book, put in by the

discharging ship under Rule 14, and if the goods are from a Customs port or Indian foreign port, with the export manifest and shipping bills, or the certificate of shipment, received from such port as provided by Rules 12 and 22.

Boat notes to be presented by Agents.

26. The boat notes shall also be sent ashore and shall be presented by the agents of the receiving ship in support of the export general manifest to be put in by them after the vessel's departure, as provided by Rule 12. If the goods covered by them are for a Customs port, they shall, after the export general manifest has been checked, be forwarded as accompaniments with the duplicate manifest to the port of destination. If the goods have been shipped at a Customs port, the shipping bills relating to them, received from the port of shipment, shall be sent on with the boat notes and the duplicate of the export manifest to the port of destination.

Supervision and order necessary to transhipment of dutiable goods.

27. Free goods may be transhipped as above without supervision. Dutiable goods shall not be transhipped unless otherwise directed by special order in writing, except in the presence of an officer of Customs, who shall fill in the boat notes and counterfoils required by Rule 24.

Lists of transhipped goods by receiving vessel.

28. If any cargo on which duty has to be recovered at the port of discharge shall have been transhipped for any Customs port, the master of the receiving vessel shall, before he sails, present to the Customs officer on board a list in duplicate of all such cargo received by him for each such port. The Customs officer after verifying the lists shall retain one copy and return the other to the master for presentation on arrival to the Customs authorities at the port of destination.

In the case of dutiable transhipment goods from a Customs port the duplicate shipping bills brought on by the discharging vessel shall be transferred to the master of the receiving vessel with the copy of the transhipment list of goods on which duty is to be recovered, for presentation at the Customs port of discharge.

29. Transhipments of dutiable goods from foreign-going vessels shall be subject to general rules as to liability to fees and necessity for tranship permits before transhipment is allowed.

Transhipment rules in Lower Provinces of Bengal.

30. The foregoing conditions 23 to 29 are not applicable to ports in the Lower Provinces of Bengal. At those ports goods for transhipment shall be subject to the following conditions :—

### *Notification by the Government of Bengal, dated 26th November 1883.*

"1. Applications for the transhipment of free goods should be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued, without any charge.

"2. Applications for the transhipment of dutiable goods should be presented to the proper officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees payable under Section 133 of the Act, on the following scale for the port of Calcutta:—

For each transhipment between the hours of 8 A.M. and 5 P.M.—

| | Rs. | a. | p. |
|---|---|---|---|
| On packages not exceeding 50 in number, each ... ... ... ... ... | 0 | 4 | 0 |
| On every ten or less than ten packages in excess of 50... ... ... ... | 1 | 0 | 0 |

"3. When transhipments of dutiable goods are not completed before 5 P.M., an additional fee of Rs. 4 will be charged.

"4. Chittagong.—The transhipment fees payable on dutiable goods are as follow:—

| | Rs. | a. | p. | |
|---|---|---|---|---|
| For single packages... | 0 | 8 | 0 | per package. |
| For goods in bulk .. | 6 | 4 | 0 | per 100 maunds." |

### *Notice by the Collector of Customs, Calcutta, dated 27th June 1882.*

"Until further notice the transhipment of free goods will be allowed without the attendance of a preventive officer and without any charge. It will still, however, be necessary to obtain the permission of the Collector of Customs for transhipment under Section 128 of Act VIII of 1878.

"2. Unless it is clearly shown by the manifest or other document produced that the goods to be transhipped are free goods, they will, for the purpose of transhipment, be treated as dutiable goods, and fees charged accordingly.

"3. In the case of free goods, as soon as the transhipment is completed, the transhipper should return the pass to the Collector of Customs with an endorsement showing the number of packages transhipped, and the marks and numbers of the packages, if any, short transhipped.

"4. In the case of dutiable goods, the fees for transhipment will be the same as heretofore, with the exception that the extra fee of Rs. 4 per diem for work after the first day will not be charged so long as the regulation working hours from 8 A. M. to 5 P.M. are not exceeded.

"5. There will be a special form of transhipment pass for free goods, the present form being used for dutiable goods."

### *Stores.*

31. No stores shall be transhipped from any foreign-going vessel to any vessel sailing under a general pass except with the permission of the proper officer of Customs.

### *Passengers' Baggage.*

32. Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book and extracts therefrom to be presented under Rule 14, and to see that no such baggage is landed out of hours at any Customs port unless it has been passed by a Customs officer on board.

## APPENDIX A.

### *Form for General Pass.*

This General Pass is granted to the S. S.

of Register

No. , Tons , belonging to

under the provisions of Section 164 of the Sea Customs Act VIII of 1878.

This pass shall be in force until the 31st day of July 189 , inclusive, subject to the power of revocation vested in the Chief Customs Authority of this Presidency by clause 3 of the said section, and to the due observance, by the master, owners or agents, of all obligations imposed upon vessels sailing under a general pass for the time being in force, and of all the conditions on which this pass is granted and which are more particularly set forth in the (printed) statement thereof herewith delivered, and shall, so long as it is current, entitle the said S. S. to the benefit of all facilities provided by such rules for entry and lading, discharge and clearance at all ports for which it is valid, as specified below.

Provided that this pass shall not be valid for any voyage or voyages which the said S. S. may make otherwise than as a regular coasting vessel during the period of its currency.

*Dated* 189.

Collector of Customs.

Extended to 31st July 189 .

Collector of Customs.

*Ports for which this Pass is valid.*

All Customs ports throughout British India,

or

All Customs ports throughout

the { Presidencies of
..............and
..............................

or

Bombay,
Kárwár,
Tellicherry, &c. (*specifying them by name*).

Collector of Customs.

## APPENDIX B.

### *Form of Cargo-book prescribed by Rule 4.*

S. S. , Tons , Register No.
Master , under colors, Voyage No. , sailed from , on the 189, for

| No. and Date of Shipping Bill or other authority for shipment. | Marks and Number of Packages. | DESCRIPTION OF CONTENTS. | | Shipper's Name. |
|---|---|---|---|---|
| | | Dutiable as defined in Clause 1 of the Rules. | Free as defined in Clause 1 of the Rules. | |
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

| Consignee's Name. | Port for which shipped. | DATE OF. | | Remarks. |
|---|---|---|---|---|
| | | Shipment. | Delivery. | |
| 6 | 7 | 8 | 9 | 10 |
| | | | | |

EXPLANATIONS.

The name of each port at which cargo is shipped to be written across the form, and below it the names of each port for which cargo has been shipped, with particulars of the cargo shipped to be entered.

Column 9 to be filled in when cargo is discharged.

Export General Manifest to be in the same form as the entries under each port of shipment, with the addition of such columns as may be prescribed for registration purposes by local authorities.

Import general manifest or extract required under Rule 14 for each port to be in the form of a collection of entries of cargo shipped for that port under the various ports of shipment headings, with the addition of such columns as the local authorities of each Presidency may prescribe for clearance or registration purposes.

Transhipment goods to be indicated by a note in the column of Remarks.

## APPENDIX C.

### *Form of Shipping Bill.*

Entry of Goods exported by
from per under
colors to

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Marks. | Number and Kind of Packages. | Description of Goods. | Weight or Quantity. | Market Rates for value. |
| | | | | |

| 6 | 7 | | 8 |
|---|---|---|---|
| Market or Real value under Section XXIX of Act VIII of 1878. | DUTY RECOVERED, IF ANY. | | Remarks for the guidance of Customs Officer at the Port of Discharge. |
| | Rate. | Amount. | |
| | | | |

EXPLANATIONS.

Any additional columns or endorsement forms required for purposes of registration, check, transfer, &c., by local usage may be added under the orders of local authorities.

In shipments of free goods, columns 7 and 8 may be left blank.

An additional column may be opened for specifying the class of goods to be shipped, namely, warehouse or draw-back goods, goods exported under special rule of restriction, country goods subject to duty, and country goods free of duty.

(G. N. No. 4581, dated 1st July 1890.)

*Note.*—The above rules were republished for Sind under the Commissioner in Sind's Notification No. 2455, dated 17th July 1890.

**5.** In exercise of the power conferred by Section 157, clause (*a*) of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rules in supersession of all rules heretofore made by him under the said clause of the said section at present in force, *viz.*:—

(1) The provisions of Sections 85 and 88 of the said Act are extended to all coasting vessels of whatever description engaged in coasting trade in any part of the Presidency of Bombay and to all goods imported or exported in any such vessel.

(2) The provisions of Section 64 of the said Act, not including those of clause (*a*) of the said section and the provisions of Section 66 of the said Act, are extended to all coasting vessels of the following descriptions and to all goods imported or exported therein, *viz.*, steamers and square-rigged vessels engaged in any part of the Presidency of Bombay in coasting trade.

(3) All the provisions of the chapters and sections of the said Act mentioned in Section 156

thereof, other than those specified in the two last preceding rules, are extended to all coasting vessels of the following descriptions and to all goods imported or exported therein, namely, steamers and square-rigged vessels engaged in any part of the Presidency of Bombay in coasting trade which do not possess a general pass under Section 164 of the said Act.

(4) The provisions of Sections 55 and 63 of the said Act shall so far extend to all coasting vessels to which they have not already been extended, as to require that every import and export manifest to be delivered at ports of final destination and first departure by the master of every such vessel, shall contain, and show separately particulars of all arms and ammunition kept or carried as part of the ordinary equipment thereof.

(5) The provisions of Sections 54, 55 and 86 of the said Act are extended to all coasting vessels of the following description and to all goods imported therein, *viz.*, steamers engaged in any part of the Bombay Presidency in coasting trade which possess a general pass under Section 164 of the said Act other than one valid for the ports of more than one presidency granted under the rules issued under Government Notification No. 4581, dated 1st July 1890, published at page 596, Part I, of the *Bombay Government Gazette* dated the 3rd idem.

(G. Ns. Nos. 4026, dated 20th June 1888, 8769, dated 19th November 1889, and 7374, dated 26th October, 1891.)

**6.** In exercise of the power conferred by Section 157, clause (*a*), of the Sea Customs Act, 1878, the Governor of Bombay in Council is pleased to make the following rule, *viz.*:—

At the port of Bombay, the provisions of Sections 61 and 136 of the said Act are extended to all coasting vessels of the description known as country craft and to all goods exported therein.

(G. N. No. 4437-I., dated 25th May 1892)

**7.** Clause (*b*) of Section 157 of the Sea Customs Act, 1878, does not authorize the Local Government to deprive coasting vessels of privileges which the Act specially confers upon them as upon other vessels; it merely empowers the Government to *exempt* such vessels from certain provisions of the Act. (L. R. No. 401, dated 6th April 1888; *vide* G. R. No. 4026, dated 20th June 1888.)

**8.** In exercise of the powers conferred by Section 157, clause (*c*), of the Sea Customs Act, 1878, the Governor of Bombay in Council is pleased to make the following rule:—

A vessel arriving at a port in the Bombay Presidency with dutiable stores on board shipped at a foreign port may, when she becomes a coasting vessel, carry such stores on payment of the duty chargeable thereon: provided that if they are intended for consumption after the vessel shall have re-entered the foreign trade and shall have ceased to be a coasting vessel, such stores may be carried without payment of duty, on their being sealed up under a Customs seal kept unbroken until the vessel has obtained entry outwards for a foreign port.

(G. N. No. 4437 E., dated 25th May 1892.)

*Note.*—This notification is also applicable to Sind; *vide* G. Rs. Nos. 4437, dated 25th May 1892, and 6080, dated 19th August 1892.

**9.** In exercise of the power conferred by Section 157, clause (*d*), of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rule, *viz.*:—

The conveyance of country liquor, as defined in the Bombay A'bkári Act, between the ports of Bombay and Karáchi in any coasting vessel, other than a vessel propelled by steam, is prohibited.

(G. N. No. 4437 K., dated 25th May 1892.)

**10.** In exercise of the powers conferred by Section 53 (2) and (3) of the Native Passenger Ships Act X of 1887, the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to issue the following rules for observance by coasting steamers sailing under general passes granted to them under the provisions of Section 164 of the Sea Customs Act VIII of 1878, when embarking or discharging passengers at the ports under the control of the Collector of Salt Revenue, Bombay Presidency:—

I. The owner of every such steamer shall provide two separate gangways on each side, two fore and two aft.

II. It shall be the duty of the master of every such steamer to have two of such gangways, one fore and one aft, lowered immediately after the signal referred to in Rule 1 of the Rules issued under Section 6 of the Indian Ports Act X of 1889 (Government Notification No. 1735 of the 5th March 1890) is exhibited.

III. No master of such vessel shall permit passengers to embark except by the aft gangway so lowered, or shall permit passengers to be discharged except by the fore gangway.

Every owner of such steamer shall for every breach of Rule No. 1 of these Rules be punished with fine which may extend to two hundred rupees and, when the breach continues, shall be punished with a further fine which may extend to twenty rupees for every day after the first during which the breach continues. Every master of such steamer shall for every breach of No. II or III of these Rules be punished with a fine which may extend to two hundred rupees.

(G. N. No. 3335, dated 20th August 1890.)

## XVII.—OFFENCES AND PENALTIES.

**1.** The following opinion of the Honourable the Advocate General, No. 93, dated 5th October 1889, was communicated to the Commissioner of Customs for information and guidance :—

"I understand from the papers sent to me that it is not disputed that the bank took the shipping documents relating to the goods, in respect of which the offence of importation with a counterfeit trade mark applied is alleged to have been committed, as cover to or security for a bill of exchange discounted by the bank in the ordinary course of business, and that the bank had no knowledge or reason to suppose that the goods to which such documents related bore a counterfeit trade mark. If this be so, it is in my opinion impossible to consider that the bank was concerned in any offence within the meaning of Section 167 (8) of the Sea Customs Act; and I think that the fine of Rs. 500 if levied ought at once to be refunded. The goods, however, to which the counterfeit trade mark has been applied are liable to confiscation, as this penalty is attached to the goods whether or not their owner has been concerned in any offence.

"I have not seen the alleged counterfeit trade mark. But I wish again to repeat a caution which I have before given to the Customs authorities not to accept the statement of a person who asserts that his trade mark has been counterfeited except the case is free from any possible doubt. Few points are more difficult to decide than whether one mark is a counterfeit or colourable imitation of another mark or not; and the person who asserts that his trade mark has been infringed ought to be put to establish the infringement in a Court of Law before the Customs authorities act on his assertion. The certificate of registration under the Patents Designs and Trade Marks Act, 1883, proves the existence of the trade mark but not its infringement. If this caution be neglected, I am certain that Government will be plunged into costly litigation; as it will be the object of every person entitled to a trade mark to get the Customs authorities to fight his battles for him."

(G. R. No. 8013, dated 22nd October 1889.)

**2.** The proper construction of the words "goods shall be liable to confiscation and any person concerned in any such offence shall be liable to a penalty" occurring in Section 167 of the Sea Customs Act is that both, or only one, and either, of the punishments therein mentioned, that is to say (1) confiscation and a penalty, or (2) confiscation only or (3) a penalty only, may be legally inflicted. (Adv. Gen. No. 65, dated 11th August 1890; *vide* G. R. No. 6161, dated 30th idem.)

**3.** Sections 55 and 167 (17) of the Sea Customs Act, 1878, give no authority to recover duty on shortages of bottled wines and spirits not satisfactorily accounted for, nor is there any other authority which entitles the Customs Department to charge the import duty on any article not actually imported into British India. The opinion expressed by the Advocate General in his memorandum No. 43* dated 30th June 1874, is merely to the effect tha goods brought into Bombay Harbour must be considered as "imported by sea." There is no doubt tha duty is payable upon such goods as provided b Act VIII of 1878, but this is very different fron saying that duty is payable upon goods which ma not actually have been brought into the harbour, bu which are treated by the Customs Authorities a having been imported merely because they ar entered in the bill of entry. The duty is leviabl upon the quantity and value of goods actuall brought into the harbour, and the bill of entry o shipping bill is very good *primâ-facie* evidence o this quantity and value, but there is nothing in th Act to prevent the shipowners from amending th bill within the time allowed by Act VIII of 1878 (Adv. Gen. Nos. 12, dated 2nd February, and 79 dated 17th August 1891; *vide* G. R. No. 6069, dated 4th September 1891.)

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* "The meaning of the phrase 'imported by sea' is now under consideration by the High Court in the case of *Limji Jamsetji* vs. *The Secretary of State*, in which the question arose with regard to the importation into the port of Broach of a cargo of salt. Pending the decision of the High Court, I am of opinion

**4.** A master cannot be held responsible unde No. 17 of Section 167 of the Sea Customs Act fo any articles missing from a case on board his vessel if the case is unbroken and it appears in the manifest (as it always does) as a package the contents of which are unknown; but the master may be held responsible if the package is found broken on board and it can be shown by reasonable evidence that the contents are deficient. The master is in no case responsible if the breakage or deficiency is not discovered until after the goods have been landed under Section 85; nor is the agent of the vessel in any case made responsible by the law as it now stands for duty or penalties on goods landed under Section 85 into his custody.

It is, however, optional with the Collector to grant or refuse the permission required by Section 85, and if he considers it necessary to do so, for the protection of the public revenue, he is at liberty to refuse permission unless the agent agrees in writing to accept liability for all duties which would or might have been recoverable in respect of missing or deficient goods had the cargo been examined on board, or makes such other arrangement as satisfies the Collector that the public interests will not suffer by the cargo being discharged into the custody of the ship's agent. (G I., F. & C., No. 4271, dated 15th October 1891; *vide* G. R. No. 8028, dated 24th November 1891; *vide* also G. R. No. 8114, dated 13th October 1892.)

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that the words 'imported by sea' in Section 7 of Act VI* of 1873 must be construed according to their literal meaning, that is 'conveyed or carried into by sea.' The propriety of this literal interpretation of the words is supported by the subject-matter of the Act, as well as by the context of the section itself. The Act is one for the transhipment of goods; and the contest refers to re-export by sea from the same port. No 'laying of the goods on land' is therefore contemplated; and the clear inference from the terms of the section is that the re-export may be in the same bottom, as the duty on such re-export is declared to be the same as the fee which would have been payable 'in case of transhipment'......." (Adv. Gen No. 43 dated 30th June 1874; *vide* G. R. No. 3593, dated 13th. July 1874.)

* Repealed by Act VIII of 1878.

## XVIII.—REWARDS.

1. The following rules for regulating the grant of rewards for the detection and prevention of offences against the Sea Customs Laws in the Bombay Presidency are published for general information:—

(1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act, VIII of 1878, the Collector of Salt Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Deputy Commissioner of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Custom House, may, subject to the general control of the Commissioner of Customs, grant, in such proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders rewards not exceeding the value of the property confiscated *plus* the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such person a reward not exceeding in amount Rs. 50. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under Rule I.

(3) The Commissioner of Customs, or with his sanction the Collector of Salt Revenue or the Deputy Commissioner of Customs, may incur at his discretion expenditure not exceeding Rs. 100 in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs.

(G. N. No. 2181, dated 27th April 1878.)

2. The following rules for regulating the grant of rewards for the detection and prevention of offences against the Sea Customs Laws in Sind are published for general information:—

(1) When the confiscation of any property has been ordered, or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Customs Department may, subject to the general control of the Commissioner in Sind, grant, in such proportions as he may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated plus the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner in Sind, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such person a reward not exceeding in amount Rs. 50. A reward granted under this rule may be in addition to, or in lieu of, any reward that may be or might have been granted under Rule I.

(3) The Commissioner in Sind or, with his sanction, the Collector of Customs may incur at his discretion expenditure not exceeding Rs. 100 in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling, or of any offence against the laws relating to Sea Customs.

(G. N. No. 6518, dated 20th September 1882.)

## XIX.—Sunday and Holiday Working.

1. The following rules respecting the working hours of the Preventive and Wharf Departments of the Custom House in Bombay having received the approval of Government, are published for general information, under Section IV of Act VI of 1863:—

Ordinary working hours on board ship or on the wharves shall be from sunrise to sunset, except on Sundays, Christmas day, Good Friday, New Year's Day, and Queen's Birthday, which shall be close holidays.

Preventive or wharf officers who may be required by ship masters, merchants, or others, to work before or after the above hours, on ordinary working days, shall be paid the following fees by the parties requiring their services:—

| | Rs. | a. | p. |
|---|---|---|---|
| From sunset to midnight or for any portion of that period ... ... ... | 5 | 0 | 0 |
| From midnight to sunrise or for any portion of that period ... ... ... | 5 | 0 | 0 |
| For *extra* officers employed at the special request of ship masters or others, per working day ... ... ... | 5 | 0 | 0 |

For officers of the permanent establishment or for extra officers employed during Sundays or close holidays:—

| | Rs. | a. | p. |
|---|---|---|---|
| From sunrise to sunset or any portion thereof. | 10 | 0 | 0 |
| From sunset to sunrise or any portion thereof. | 10 | 0 | 0 |

In addition to the foregoing, conveyance hire shall be charged for any officers deputed at the special request of merchants or others to superintend the landing or shipping of goods at distant bandars not authorized for the general receipt of such goods. (Commissioner of Customs' Notification, dated 24th January 1865; *vide* G. R. No. 251, dated 21st idem.)

*Note.*—The above rules were extended to the Customs House in Karáchi by G. R., F. D., No. 1821, dated 23rd May 1878.

2. The rule in force in Bombay of paying to pilots the fees recovered from vessels leaving port on Sundays, holidays and after hours should also be introduced in Karáchi. (G. R. No. 903, dated 19th February 1880.)

*Note.*—A similar privilege was granted by Government Resolution, Marine Department, No. 28, dated 10th January 1878, to the Native pilots and the crews of boats employed on night pilotage at Aden.

3. The following rules for the Port of Karáchi, in respect of working hours on board ships and on the wharves, prescribed by the Commissioner in Sind, with the approval of His Excellency the Governor of Bombay in Council, are published for general information:—

1. Ordinary working hours on board ships and at the wharves shall be from sunrise to sunset, except on Sundays, Christmas Day, Good Friday, New Year's Day, and the Birth Day of Her Majesty the Queen-Empress, and any day which Government may specially appoint to be observed as a general holiday, which shall be close holidays.

2. But goods may be discharged from a ship or shipped or waterborne for shipment from a wharf, or passed from or on to a wharf, on importation or exportation between sunset and sunrise and on close holidays (except Sundays) on written permission to do so from the Collector of Customs. For each such permission fees shall be recovered at the rates prescribed in the appended table.

3. The Collector of Customs may, by an order in writing, permit work on Sundays on board ships on payment, in addition to the fees prescribed in the appended table for work on close holidays, of a fee equal to one day's demurrage subject to a minimum charge of Rs. 50 and a maximum charge of Rs. 200 for each ship on which work is carried on. Demurrage for the purpose shall be calculated at the rate of 6¼ annas per ton of registered tonnage. But it shall be within the discretion of the Collector of Customs to remit or reduce the special fee for Sunday work leviable on mail steamers which cannot avoid working cargo on Sundays. Such remission shall not ordinarily be made except in the case of mail steamers, for which Karáchi is a port of call only.

4. The discharge of explosives shall be considered as exempted from the special fee for Sunday work, the ordinary fee for close holidays only being paid in such cases. But explosives shall not be discharged on Sundays without written permission from the Collector of Customs.

5. No Sunday traffic shall be permitted on any wharf, pier or jetty, save as may be necessary, for the loading or unloading of ships lying alongside, for which special permission has been obtained under Rule 3.

*Table of Fees for working out of authorized hours and on close holidays (except Sundays) on board vessels and at the wharves.*

| Nature of Work | ON ORDINARY DAYS OUT OF AUTHORIZED HOURS. | | ON CLOSE HOLIDAYS (EXCEPT SUNDAYS). | | |
|---|---|---|---|---|---|
| | From sunset to midnight or any portion of that time. | From midnight to sunrise or any portion of that time. | From sunrise to sunset or any portion of that time. | From sunset to midnight or any portion of that time. | |
| 1. Discharging or shipping cargo from or on to the importing or exporting vessel. | Rs. 5 for each vessel. | Rs. 5 for each vessel. | Rs. 10 for each vessel. | Rs. 10 for each vessel. | |
| 2. Passing goods from or on to a wharf for importation or exportation. | Rs. 5 for each importer or exporter. | Rs. 5 for each importer or exporter. | Rs. 10 for each importer or exporter. | Rs. 10 for each importer or exporter. | |
| 3. For landing or shipping goods from or on to cargo boats, on to or from a wharf. | Rs. 5 for each application. | Rs. 5 for each application. | Rs. 10 for each application. | Rs. 10 for each application. | But the Collector may, with the previous sanction of the Commissioner in Sind, make a compounded charge of Rs. 100 for such work to be performed during a month instead of the fee herein prescribed. |

(G. R. No. 2294, dated 13th March 1896, and Commissioner in Sind's Notification No. 1200, dated 2nd April 1896.)

**4.** Government have sanctioned the arrangement made by the Commissioner of Customs, Salt, Opium and A'bkári for the payment of extra remuneration to the officers and other employés of the Preventive Service engaged on patrol duty at night both in the harbour and at the Prince's Dock out of the fund raised by the imposition of special fees levied for the grant of permission to vessels to take in and discharge cargoes on Sundays and holidays. But the whole surplus balance standing to the credit of the fund on 1st April 1889 was ordered to be credited to Government, and it was directed that in future all surplus accumulations from the same source should be similarly credited at the end of each official year, the fees being credited to deposits and the remuneration charged to the same head. The same course is to be followed in Sind in respect of surplus accumulations of fees accruing at Karáchi. (G. R. No. 4488, dated 24th June 1889.)

**5.** The practice as regards the levying of fees for the working of cargoes on Sundays at the Karáchi Port should be entirely assimilated to that prevailing at Bombay, where besides the charges sanctioned by Government Resolution No. 251, dated 21st January 1865, and a minimum Customs charge of Rs. 50 and a maximum Customs charge of Rs. 200 for each ship on board of which work is carried on (the demurrage for this purpose being calculated at the rate of 6¼ annas per ton of registered tonnage), a permit fee of Rs. 200 is levied by the Port Trustees. (G. R. No. 3157 dated 1st April 1892.)

## XX.—LAND CUSTOMS.*

1. The Right Honourable the Governor in Council is pleased to declare that the Native State of "Jawhár" situated in the northern part of the Thána Collectorate between the tálukas of Umbargaon and Tárápur shall be deemed to be foreign territory as regards the payment of duty upon salt and opium passing into or out of the said State to or from British Territory under the provisions of Section 3 of Act XXIX of 1857.

His Excellency in Council is further pleased to declare, under Section 6 of the Act above quoted, that the undermentioned routes alone are those by which salt and opium will be permitted to be passed into and out of the said State of "Jawhár" aforesaid, *viz*:—

*1.—To the Northward.*

1. The junction of the Sanján and Dáhánu roads.
2. Surrowli.
3. Ambersury.

*2.—To the Southward.*

1. Mahagaum.
2. Ryi Tulli.

*3.—To the Eastward.*

1. Ransett.

*4.—To the Westward.*

1. Agwan.

(G. N. dated 26th August 1868.)

*Note.*—Government Notification dated 8th May 1869, published at page 454 of the *Bombay Government Gazette* of 13th idem, directed that the foregoing notification of 26th August 1868 and the following notification of 18th February 1869 should be considered as having been issued under Section VI of Act XXIX of 1857 and Section IV† of Act XI of 1869, instead of under Sections III and VI of the former Act.

† Cf. Section of the Indian Tariff Act, 1894.

2. The Right Honourable the Governor in Council is pleased, under Section III of Act XXIX of 1857, to declare that the territories of any Native Chief not subject to the jurisdiction of the Courts of the Bombay Presidency shall so far as respects the duties on salt be deemed to be foreign territories, and that salt passing out of such territories into those of this Presidency, is liable to the existing duty.

It is hereby further notified, for the information of the public, in conformity with Sections IV and VI of Act XXIX of 1857, that the undermentioned routes have been fixed on as those alone by which it shall hereforth be lawful to import salt across the Káthiáwár frontier, and that all salt imported or attempted to be imported by any other route across the said frontier will be seized and dealt with according to law.

*List of Routes.*

On the Gogha frontier by way of Valukur, Tunsa, Bhojpura, Kurukri.

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* All the notifications printed under this head, except G. Ns. Nos. 7644, dated 26th September 1892, and 8938, dated 25th October 1892, are apparently now obsolete. But as they are still technically in force, so far as they have not been formally cancelled, they have been included in this compilation for information.

On the Dhandhuka frontier by way of Dhandhuka Burwalla, Aniali, Salungpur, Barejra.

On the Dholka frontier by way Kunujla, Mitápur and Ghoria.

(G. N.* dated 18th February 1869; *vide* G. R. No. 693 of the same date.)

**3**. The following is to be substituted for the notification dated 14th December 1875, and published on page 1246 of the *Government Gazette* dated 16th idem.

The notification published on page 148 of the *Government Gazette* of 25th February 1869, Part I, is cancelled so far as it refers to Káthiáwár, and the following is substituted in place of it.

His Excellency the Governor in Council is pleased under Section 4 of Act XI of 1869 to declare that all that part of the Province of Káthiáwár, which lies outside and to the west of the Preventive Frontier as it has been defined by notification of the Political Agent, the same not being subject to the Courts or Civil authorities of the Bombay Presidency, shall be deemed to be foreign territory in so far that salt passing out of such territory across the said Frontier Line shall be liable to the duties specified in Schedule A to Act No. XVI of 1875 (The Indian Tariff Act), or any other law for the time being in force relating to the duties of Customs on goods imported and exported by sea.

It is hereby further notified for the information of the public, in conformity with Sections 4 and 6 of Act XXIX of 1857, that the undermentioned route has been fixed on as that alone by which it shall henceforth be lawful to import salt across the said Frontier Line, and that all salt imported or attempted to be imported by any other route will be seized and dealt with according to law.

*Route.*

By the way of Dhandhuka.

(G. N. dated 25th January 1876; *vide* G. R. No. 557 of the same date.)

**4**. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the territories of His Highness the Gáikwár to be foreign territory for the purposes of the abovementioned Act.

(G. Ns. dated 11th January 1870 and 11th May 1870.)

**5**. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the territories under the dominions of His Highness the Nizám to be foreign territory for the purposes of the abovementioned Act. (G. Ns. dated 11th January 1870 and 11th May 1870.)

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* This notification was cancelled, so far as it refers to Káthiáwár, by Government Notification dated 25th January 1876.

6. Under Section 4 of Act XI of 1869, the Right Honourable the Governor in Council is pleased to declare the Native States in Káthiáwár to be foreign territory for the purposes of the abovementioned Act. (G. Ns. dated 11th January 1870 and 11th May 1870.)

7. Whereas by Act XI of 1869, the Local Government is empowered to declare by notification in the Official Gazette, that the territory of any Native Chief, not subject to the jurisdiction of the Courts and Civil authorities of the territories under such Government, shall be deemed for the purposes of that Act to be foreign territory, and may declare goods passing into or out of such territory liable to the duties specified in any law for the time being in force relating to the duties of Customs on goods imported and exported by sea: and whereas by Act XXIX of 1857, Customs stations may be established at such places as may be determined by the Governor in Council for the levy of duties or customs on goods exported by land to, or imported by land from such foreign territories; and the Governor in Council may prescribe, by public notice in the Official Gazette, by what roads or passes goods shall be allowed to pass into or out of such foreign territory.

Notice is hereby given, that on and after the 1st day of November 1872, the territories of His Highness the Gáikwár and the Rája of Rájpipla shall be deemed, for the purposes of Act XI of 1869, to be foreign territories, and that from and after that date, spirits and fermented liquors of whatever description passing out of the territories of the said His Highness the Gáikwár and the Rája of Rájpipla into any portion of the Broach Collectorate, shall be liable to the duties specified in Schedule A to Act XIII of 1871, as the duties thereon when imported by sea.

*Viz.*—

*Spirits.*—Three rupees per Imperial gallon, the duty to be virtually increased as the strength exceeds London proof.

*Fermented Liquors.*—One anna per Imperial gallon.

*Toddy.*—One anna per Imperial gallon.

And from and after the date aforesaid shall be allowed to pass out of the territories of His Highness the Gáikwár and the Rája of Rájpiplá by the roads on which the Customs stations hereinafter established are situate and no others; and that the following Customs stations are hereby established for the levy of such duties, viz.:—

Samor.
Panoli.
Kharach.

(G. N., dated 23rd October 1872; *vide* G. R. No. 5298 of the same date.)

8. His Excellency in Council is pleased to publish the following amended notification in lieu of that published at pages 1114 and 1115 of the *Government Gazette* of the 24th October 1872 :—

Whereas by Act XI of 1869, the Local Government is empowered to declare by notification in the Official Gazette, that the territory of any Native Chief not subject to the jurisdiction of the Courts and Civil authorities of the territories under such Government shall be deemed for the purposes of that Act to be foreign territory, and may declare goods passing into or out of such territory liable to the duties specified in any law for the time being in force relating to the duties of Customs on goods imported and exported by sea. And whereas by Act XXIX of 1857, Customs stations may be established at such places as may be determined by the Governor in Council for the levy of duties on Customs on goods exported by land to, or imported by land from, such foreign territories; and the Governor in Council may prescribe, by public notice in the Official Gazette, by what roads or passes goods shall be allowed to pass into or out of such foreign territory.

Notice is hereby given, that on and after the 1st day of November 1872, the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda shall be deemed, for the purposes of Act XI of 1869, to be foreign territories; and that from and after that date, spirits and fermented liquor of whatever description passing out of the territories of the said His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda, into the territory of the British Government, shall be liable to the duties specified in Schedule A to Act XIII of 1871, as the duties thereon when imported by sea, viz.:—

*Spirits.*—Three rupees per Imperial gallon, the duty to be virtually increased as the strength exceeds London proof;

*Fermented Liquors.*—One anna per Imperial gallon;

*Toddy.*—One anna per Imperial gallon;

and from and after the date aforesaid shall be allowed to pass out of the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda, by the roads on which the Customs stations hereinafter established are situate and no others; and that the following Customs stations are hereby established for the levy of such duties, viz.:—

| | | | |
|---|---|---|---|
| Kudsad and Sáyan... | Táluká | Olpád... | Zilla Surat. |
| Dubhal and Wurode. | do. | Chorási. | ditto. |
| Sarbhon ... ... | do. | Bárdoli. | ditto. |
| Ranveri ... ... | do. | Chikhli. | ditto. |
| Chival ... ... | do. | Párdi... | ditto. |
| Kolva ... ... | do. | Jalálpor. | ditto. |

(G. N. dated 28th January 1873; *vide* G. R. No. 487 of the same date.)

**9.** Under Section 4 of Act XI of 1869, an Act to make better provision for the collection of Land Customs on certain foreign frontiers of the presidencies of Fort St. George and Bombay, the Honourable the Governor in Council is pleased to declare the Native States in this Presidency, as given in the annexed List, to be foreign territories for the purposes of the said Act, and that all opium passing into or out of the said States and territories is liable to the duty specified in Schedule A of Act XIII* of 1871, or any other law for the time being in force relating to the duties of Customs on goods imported and exported by sea :—

*List of Native States connected with the Bombay Presidency.*

*Baroda.*

*Kutch.*

*Káthiáwár.*

First Class States-
- Bhávnagar.
- Navánagar.
- Junágad.
- Dhrángadra.
- Porbandar.†

Second Class States—
- Gondal.
- Morvi.
- Limdi.
- Wadhwán.
- Pálitána.
- Rájkot.
- Dhrol.
- Vánkáner and 174 other States of minor importance.

*Mahi Kántha.*

I'dar and 79 petty States.

*Rewa Kántha.*

Rájpipla.
Devgad-Báriya.
Lúnáváda.
Bálásinor.
Sunth.
Chhota Udepur and 53 petty States.

*Pálanpur.*

Pálanpur.
Rádhanpur.
Morváda.
Váv.
VárＡhi.
Sántalpur and Chádchat.
Diodar.
Terváda.
Suigám.
Bhábhar.
Tharád in Kánkrej.

*Surat.*

Dharampor.
Bánsda.
Sachin.

*Thána.*

Jawhár.

*Kolába.*

Janjira.

*Kaira.*

Cambay and 17 petty Thákorates.

*Kolhápur and Southern Marátha Country.*

Kolhápur.
Sángli.
Miraj (2 branches).
Kurandvád (2 branches).
Jamkhandi.
Mudhol.
Rámdurg.

*Sávantvádi.*

Sávántvádi.

*Dhárwár.*

Savanúr.

*Sholápur.*

Akalkot.

*Sátára.*

Jath.
Bhor.
Phaltan.
Pant Pritinidhi.

*Khándesh.*

6 Mewas and 15 Dáng States, also estates of 5 Political Saranjámdárs.

*Panch Maháls.*

Petty Bhil Estates.

*Sind.*

Territory of His Highness Mir Ali Murad of Khairpur.

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*Repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which again has been repealed by Act VIII of 1894.

† Temporarily reduced to 3rd Class.

**10.** Section 2 of Act XXIX of 1857 provided for the levy of Customs on goods passing by land into or out of certain foreign European Settlements; and Section 3 of the same Act provided that the Governor of Bombay in Council had power to declare certain Native States to be foreign territory for the purposes of the Act, and to declare goods passing into and out of them liable to the duties fixed by Act I* of 1852.

Section 2 has been entirely repealed and in its place we now have Section 10 of Act XVI† of 1875 (The Indian Tariff Act). Section 3 was repealed by Section 2 of Act XI† of 1869, and Section 4‡ of Act XI of 1869 is now the law applicable to duties on frontiers of Native States. Although Section 2 of Act XI of 1869 was duly repealed, its repeal did not operate to revive Section 3 of Act XXIX of 1857. The recognised principle is that when an Act repealing, in whole or in part, a former Act is itself repealed, the last repeal does not revive the Act or provisions before repealed, unless words be added reviving them.

The notifications of the Government of Bombay noted in the margin were made under the provisions of Section 4 of Act XI of 1869. In the first notification of 23rd October 1872 (at page 1114 of the *Bombay Government Gazette*, 1872), the territories of His Highness the Gáikwár, the Rájas of Dharampor and Bánsda, and the Naváb of Baroda are declared to be foreign territories for the purposes of Act XI of 1869. The same notification declares that "spirits and fermented liquors" passing out of those territories into British territory will be liable to the duties specified for those goods in Schedule A of Act XIII§ of 1871 (The Indian Tariff Act).

G. N. dated 23rd October 1872, published at p. 1114 and 1115 of the *B. G. G.* of 24th idem.

G. N. dated 11th January 1870, published at p. 19 of the *B. G. G.* of 13th idem.

As this notification expressly mentions the duties leviable under Act XIII of 1871 and as that Act is no longer in force, the notification so far as it relates to the said duties is no longer in force.

In the second notification of the same date the territories of His Highness the Gáikwár and the Rája of Rájpipla are declared to be foreign territories for the purposes of Act XI of 1869; and "spirits and fermented liquors" are declared liable to the duties specified in Schedule A of Act XIII of 1871 (The Indian Tariff Act). This notification also, so far as it relates to those duties, is no longer in force.

Section 4 of Act XI of 1869 provides that the Local Government may declare goods passing into and out of such territories liable to the duties specified "in the law for the time being in force relating to the duties of Customs on goods imported and exported by sea," and goods so passing shall thereupon be liable to those duties. Accordingly to render "spirits and fermented liquors" passing from those territories liable to the duties specified in the schedule of Act XVI of 1875 (The Indian Tariff Act) fresh notifications under Section 4 of Act XI of 1869 would be necessary.

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* Repealed by Act XIII of 1871, which has been repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which again has been repealed by Act VIII of 1894.

† Acts XVI of 1875 and XI of 1869 have been repealed by Act XI of 1882, which has been repealed by Act VIII of 1894.

‡ Cf. Section 5 of Act VIII of 1894.

§ Repealed by Act XVI of 1875, which has been repealed by Act XI of 1882, which has been repealed by Act VIII of 1894.

Section 9 of the A'bkári Act, 1878, provides that no liquor or intoxicating drug shall be imported by land or by sea into any part of the Presidency of Bombay "unless it is liable to the payment of duty under the Indian Tariff Act, 1875," saving the power of the Collector under the order of Government to allow such liquor, &c., to pass on payment of the A'bkári duties or on such other terms as he may see fit.

It follows, therefore, that "spirits and fermented liquors" passing from the above mentioned foreign territories may be dealt with under the A'bkári Act, 1878, and that the notifications being no longer in force need not be expressly cancelled.

So too, with regard to the third notification of the 11th January 1870 declaring the dominions of His Highness the Nizám to be foreign territory for the purposes of Act XI of 1869, as liquor and intoxicating drugs have not been declared in that notification liable to the duties specified in the Indian Tariff Act, 1875, when imported into British India they may be dealt with under the A'bkári Act, 1878.

(L. R. No. 617, dated 21st May 1881; *vide* G. R. No. 3224, dated 4th June 1881.)

**11.** In exercise of the power conferred by Section 6 of Act XXIX of 1857 and in supersession of the notifications* mentioned in the margin, the Governor in Council is pleased to prescribe the undermentioned as the only routes by which goods will be allowed to pass into or out of the Portuguese possession of Goa and Daman respectively, namely :—

*No. 314 published at p. 31 of the *B. G. G.* for 1892, Part I. No. 3885, published at p. 376 of the *B. G. G.* for 1892, Part I.

(1) Into or out of Goa :—

From or to the Ratnágiri and Belgaum Districts :

1. By the Bánda Náka.
2. By the Dodámárg Náka.

From or to the Belgaum District :

3. By the Kelghát.

From or to any part of British India by rail :

4. By the Castle Rock Náka on the Southern Marátha Railway.

From or to the Kánara District :

5. By the Digi Ghát.
6. By the Mazali Náka.

(2) Into or out of Daman :—

From or to the Surat District :

1. By the Kunta Náka.
2. By the Chála Náka.
3. By the Kolak Náka.

From or to the Thána District :

4. By the Patharpunja Náká.
5. By the Kalaipar Náka.

(G. Ns. Nos. 7644, dated 26th September 1892, and 8398, dated 25th October 1892.)

## XXI.—PORTS, PORT DUES AND PORT FUNDS.

**1.** Under the provisions of Act V of 1868, Section 2, the Governor of Bombay in Council, with the consent of the Governor General of India in Council, is hereby pleased to delegate to the Commissioner in Sind all the powers conferred on the Governor of Bombay in Council, as the Local Government of the Province of Sind, by the Indian* Ports Act, 1875.

(G. N. No. 2738, dated 26th May 1880.)

*Repealed by Act X of 1889.

The word "document" as used in Section 2 (3) of the Indian Ports Act, X of 1889, is sufficiently wide in its meaning to include a notification, and therefore the above notification would be construed as referring, on the repeal of Act XII of 1875, to Act X of 1889. (L. R. No. 924, dated 29th July 1889; *vide* G. R. No. 5883, dated 13th August 1889.)

**2.** Port Officers referred to in Section 3 (2) of the Indian Ports Act, X of 1889, are also designated Marine Transport Officers, as they superintend the embarking and disembarking of troops, but they will not receive any addition to their salaries in consequence. (G. R. No. 129, dated 17th May 1893, Marine Department.)

**3.** In supersession of the notification published at page 754 of the *Bombay Government Gazette* dated 13th May 1858, it is hereby notified that, in pursuance of the provision contained in Section 5† of the Indian Ports Act, XII of 1875, His Excellency the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to extend specially the provisions of Sections‡ 38, 39, 40 and 41 of the said Act to the port of Karáchi.

†Cf. Section 4b of the Indian Ports Act, X of 1889.

‡Cf. Sections 31, 32, Ibid.

The limits of the port of Karáchi are, with the like sanction and subject to the rights referred to in Section 5 of Act XII of 1875, hereby declared under Section 6§ of the same Act to be the following:—

§Cf. Section 5, Ibid.

From the extreme end of Manora Point to the end of breakwater, and from it in a line due east to the shore of Ghizri, and thence by high water mark up the Chini Creek and round the head of all the creeks in the eastern, northern and western parts of the harbour by Baba Point, and along the shore of Manora Spit to Manora Point.

(G. N. dated 17th October 1877.)

**4.** With the previous sanction of His Excellency the Governor General in Council His Excellency the Governor in Council is pleased, under the authority vested in him by Section 4 (*a*) of the Indian Ports Act, X of 1889, to extend the said Act to the ports of (1) Belikeri and (2) Manki. The limits of these ports are now declared to be as follows:—

(1) *Belikeri.*—A line from Kodargudda Point to Belikeri Point and the coast banks, &c., within that line up to high water mark (spring tides).

(2) *Manki.*—A line due south from the west point of Manki dung hill for a mile and half, and thence due east to the shore, the coast within that line up to high water mark (spring tides).

Under Sections 33 and 37 of the same Act, His Excellency the Governor in Council is pleased to declare that the amount of port dues to be levied on vessels entering these ports, and the conditions under which such dues shall be levied shall be the same as are now applicable to, and in force in the ports forming the southern group of ports named in the first schedule of the Act.

(G. N. No. 9543, dated 18th December 1889.)

5. In exercise of the powers conferred by Section 6 of the Indian Ports Act, 1889,* His Excellency the Governor in Council is pleased to make the following rules to be observed in the ports named below :—

* X of 1889.

Belápur.
Mora.
Thal.
Mándva.
Dharamtar.
Nágothna
Karanja.
Revas.
Alibág.
Revdánda.
Bánkot.
Harnai.
Anjanvel.
Jaygad.
Ratnágiri.
Jaytápur.
Viziádurg.
Devgad.
Málván.
Vengurla.

(1) No steamer touching at any of the aforesaid ports shall take in or discharge any passengers unless before beginning to do so, and during the whole time that she is doing so, there is exhibited at her fore or main mast, or in some other position in which it can most easily be distinguished, a signal as described below :—

(*a*) *Signal between sunrise and sunset*—

The Rendezvous Flag (blue and white chequers : letter N of the Commercial Code).

(*b*) *Signal between sunset and sunrise*—

A red light.

(2) Every such steamer shall anchor before exhibiting any signal required by Rule I, and shall remain anchored during the whole of the time that it is exhibited, unless the conditions of weather, tide, &c., should be such that the safety of the vessel or of boats approaching it would be thereby endangered.

(3) No boat shall ply, whether for hire or otherwise, in or from any of the ports specified, unless licensed for the purpose by the Collector of Salt Revenue or other officer authorized by him. Licenses shall be issued annually, and shall remain in force from the 1st October in one year to the 30th September of the year following, but shall be liable at the discretion of the Collector of Salt Revenue to suspension or revocation in case of any breach of these rules or other misconduct on the part of the licensee or his employés.

(4) The person in charge of every such boat plying for hire shall be provided by the licensee with a table of fares to be charged, signed by such licensee and by the chief officer of Customs at the port. Such table of fares shall be shown to any passenger on demand. Any attempt to extort fares in excess of those specified in the said table shall entail forfeiture of the license.

(5) Every license shall be in the form hereto annexed. It shall be issued to the owner of the boat or his recognized agent, and shall be kept on board when such boat is plying for hire.

(6) Every license shall specify the registered number of the boat, the port of registry, the name of the owner or agent, and the number of the crew. It shall further specify the number of passengers, and the weight of goods which such boat shall be entitled to carry. It shall also prescribe the number of masts, yards, sails, oars, boat-hooks, poles, fenders and other articles which shall constitute the equipment of the boat.

(7) In calculating the number of passengers, and the weight of goods which a boat shall be allowed to carry, two children, unless they are both in arms, shall be reckoned as equal to one adult, and two Indian maunds weight of goods shall be reckoned as equal to one adult. Children in arms shall not be reckoned.

(8) No boat shall under any circumstances ply, whether for hire or otherwise, without having on board the full crew and equipment named in the license: provided that if the boat is one propelled by sails as well as oars, it shall be optional to carry the sails, masts and yards.

(9) Every boat when actually plying, whether for hire or otherwise, under these rules between sunset and sunrise shall show a white light above the bows.

*(10) No boat plying, whether for hire or otherwise, under these rules shall in any case go alongside any coasting or ferry-steamer until such steamer shall have exhibited a signal, as described below, to signify that she is ready to receive and disembark passengers.

* Government Notification No. 7929, dated 7th November 1890.

(*a*) *Signal between sunrise and sunset—*

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code) at the fore or main mast-head or other conspicuous position, or

(*b*) *Signal between sunset and sunrise.*

A red light in the position.

(11) Every license issued under these rules shall be shown on demand to any Customs officer or to any passenger on board the boat in respect of which it has been issued.

(12) No such license shall be transferable except with the permission of the Collector of Salt

Revenue, and no fee shall be payable in respect of any such license.

*Form of License.*

Port—
No. of boat—
Names of owners—
Name of agent—
No. of crew—
Equipment—

License to carry passen ers or maunds weight of goods.

This license is issued under the rules published by Government at page 176 of Part I of the *Bombay Government Gazette* for 1890 under Section 6 of the Indian Ports Act (X of 1889). It is not transferable except with the permission of the Collector of Salt Revenue, and is liable at the discretion of that officer to suspension or revocation in case of any breach of the rules or other misconduct on the part of the licensee or his employés. (G. Ns. Nos. 1735, dated 5th March 1890, and 7929, dated 7th November 1890.)

**6.** The number of passengers which the boats plying between the steamer and the shore are entitled to carry as fixed under No. 6 of the above rules, should be marked conspicuously on each boat. The weight of luggage which such boats may carry should also be marked in the same way on each boat. (G. R. No. 3257, dated 5th May 1893.)

**7.** In exercise of the power conferred by sub-section (1) of Section 6 of the Indian Ports Act (X of 1889), the Governor in Council is pleased to make the following rules in respect of native vessels in the port of Bombay which, under Section 31 (3) of that Act, are not brought into the port by pilots, viz.:—

1. In these rules, unless where the contrary appears from the context, "vessel" means a native vessel such as aforesaid, and "anchorage" means an anchorage at which it is for the time being directed by the Chief Customs Authority under Section 17 of the Sea Customs Act, 1878, that such vessels shall anchor.

2. All the cargo of a vessel which is bound, on arrival, to anchor at the dutiable anchorage, shall be discharged at that anchorage, except

(*a*) cargo for transhipment overside to a vessel which is not a vessel to which these rules apply;

(*b*) when the vessel has come from Customs ports only, and all the dutiable and restricted cargo has been accounted for, any free and unrestricted cargo which she carries;

(*c*) laddi-stones, firewood, fresh fruit, and heavy packages.

3. A vessel which has come from Customs ports only may discharge any free and unrestrict-

ed cargo which she carries, after having accounted for her dutiable and restricted cargo, if any, at any anchorage or at any wharf where the same may lawfully be landed.

4. (1) All goods for shipment on a vessel which has obtained entry outwards for a foreign port or which has any dutiable or restricted goods on board, and all dutiable and restricted goods for shipment on any vessel, shall be shipped at the receiving line of the dutiable anchorage, except

(*a*) goods transhipped overside from another vessel;

(*b*) heavy packages.

(2) Goods transhipped overside from another vessel shall be received at the receiving line of the dutiable anchorage, if the discharging vessel is a vessel to which these rules apply; in any other case, the receiving vessel shall return to the dutiable anchorage as soon as the transhipment is completed.

5. Free and unrestricted goods may be received by a vessel which has obtained entry outwards for Customs ports only and which has no dutiable or restricted goods on board at any anchorage or at any wharf where the same may lawfully be water-borne.

6. No vessel shall move from the line of anchorage or wharf at which she is anchored without the permission of the preventive officer in charge of such anchorage or wharf.

7. Such permission may be given orally by the preventive officer to the master of a vessel if it is required for any of the following purposes, viz.:

(*a*) to leave the port, if the vessel has obtained port clearance;

(*b*) to proceed to another line of anchorage or wharf in order to receive or discharge cargo in accordance with these rules;

(*c*) to perform direct transhipment in accordance with these rules;

(*d*) to go on to the hard for cleaning or repairing, if the vessel is empty.

8. Such permission shall not be given by the preventive officer, without an order from the Superintendent of the Preventive Service, if it is required for any of the following purposes, viz.:

(*a*) to go and anchor off the Government Dockyard to be measured by the Port authorities;

(*b*) to go on to the hard for cleaning or repairs, if the vessel is partly laden;

(*c*) to proceed to another line of anchorage or wharf in any case not provided for in the preceding rules.

(G. N. No. 6615, dated 17th August 1892.)

8. In exercise of the powers conferred by Section 6 of the Indian Ports Act, 1889, His Excellency the Governor in Council is pleased to make the following rules to be observed in the port of Panvel, the limits whereof have been defined by the Government notification published at pages 423 to 429 of the *Bombay Government Gazette*, Part I of 1867:—

### *Rules.*

1. No steamer touching at the port of Panvel shall take in or discharge any passenger unless before beginning to do so, and during the whole time that she is doing so, there is exhibited at her fore or main mast, or in some other position in which it can most easily be distinguished, a signal as described below:

(*a*) *Signal between sunrise and sunset.*

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code).

(*b*) *Signal between sunset and sunrise.*

A red light.

2. Every such steamer shall anchor before exhibiting any signal required by Rule 1, and shall remain anchored during the whole of the time that it is exhibited, unless the conditions of weather, tide, &c., should be such that the safety of the vessel or of boats approaching it would be thereby endangered.

3. No boat shall ply, whether for hire or otherwise, in or from the said port unless licensed for the purpose by the Collector of Salt Revenue or other officer authorized by him. Licenses shall be issued annually and shall remain in force from the 1st October in one year to the 30th September of the year following, but shall be liable at the discretion of the Collector of Salt Revenue to suspension or revocation in case of any breach of these rules or other misconduct on the part of the licensee or his employés.

4. The person in charge of every such boat plying for hire shall be provided by the licensee with a table of fares to be charged, signed by such licensee and by the chief Officer of Customs at the port. Such table of fares shall be shown to any passenger on demand. Any attempt to extort fares in excess of those specified in the said table shall entail forfeiture of the license.

5. Every license shall be in the form hereto annexed. It shall be issued to the owner of the boat or his recognized agent, and shall be kept on board when such boat is plying for hire.

6. Every license shall specify the registered number of the boat, the port of registry, the name of the owner or agent, and the number of the crew. It shall further specify the number of passengers and the weight of goods which such boat shall be entitled to carry. It shall also prescribe the number of masts, yards, sails, oars,

boat-hooks, poles, fenders and other articles which shall constitute the equipment of the boat.

7. In calculating the number of passengers and the weight of goods which a boat shall be allowed to carry, two children, unless they are both in arms, shall be reckoned as equal to one adult, and two Indian maunds weight of goods shall be reckoned as equal to one adult. Children in arms shall not be reckoned.

8. No boat shall under any circumstances ply, whether for hire or otherwise, without having on board the full crew and equipment named in the license: provided that if the boat is one propelled by sails as well as oars, it shall be optional to carry the sails, masts and yards.

9. Every boat, when actually plying, whether for hire or otherwise, under these rules between sunset and sunrise, shall show a white light above the bows.

10. No boat plying, whether for hire or otherwise, under these rules shall in any case go alongside any coasting or ferry steamer until such steamer shall have exhibited a signal, as described below, to signify that she is ready to receive and disembark passengers.

(a) *Signal between sunrise and sunset.*

The Rendezvous Flag (blue and white chequers: letter N of the Commercial Code) at the fore or main mast head or other conspicuous position, or

(b) *Signal between sunset and sunrise.*

A red light in the same position.

11. Every license issued under these rules shall be shown on demand to any Customs officer or to any passenger on board the boat in respect of which it has been issued.

12. No such license shall be transferable except with the permission of the Collector of Salt Revenue, and no fee shall be payable in respect of any such license.

*Form of License.*

Port—
No. of boat—
Names of owners—
Name of agent—
No. of crew—
Equipment—

Licensed to carry passengers or maunds weight of goods.

This license is issued under the rules published by Government at page of Part I of the *Bombay Government Gazette* for 189 under Section 6 of the Indian Ports Act (X of 1889). It is not transferable except with the permission of the Collector of Salt Revenue, and is liable at the discretion of that officer to suspension or revocation in case of any breach of the rules or other misconduct on the part of the license or his employés.

(G. N. No. 3202, dated 3rd May 1893.[*])

**9.** In exercise of the power conferred by Section 6, clause (*p*) of the Indian Ports Act, X of 1889, the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to make the following rules for the medical inspection of vessels and to publish them for general information:—

I.—The Master of every vessel in or entering port on board of which there is or has been during the voyage from which she is arriving or has last arrived, either among the passengers or crew any case of cholera, small-pox, or other epidemic disease common in India, or of measles or scarlatina, or if two or more deaths from unknown or suspicious causes have occurred on the voyage, shall report such case or cases at the earliest possible moment to the Health Officer of the Port, unless it shall appear that notice has already been received by that officer through the Pilot or by signal or otherwise as provided for by Rule II.

II.—If the vessel is coming into port the Master shall report such case or cases to the Pilot or other boarding officer at the earliest opportunity, or if she be not boarded or is already at anchor within port limits shall hoist a signal which shall be during the day the Flag R of the Commercial Code at the main and during the night 3 lights, viz. red, white and red one above the other at the same place and shall also verbally by an officer or in writing inform the officer in charge of the Police Hulk. If the vessel be in Dock, the report should be made at the Dock Master's Office.

It shall be the duty of Pilot or other officer to whom any such report is made to communicate the same directly to the Health Officer of the Port. The Port Officer or Officer in charge of the Police Hulk in any case of which he has received informantion from a Pilot or other officer, or by signal, and the Officer in charge at the Dock Master's Office in any case reported there, shall forthwith communicate the information to the Health Officer of the Port and shall inform the Master of his having done so.

Pending the arrival of the Health Officer the Master should act as laid down in Rules V and VI.

III.—The Health Officer, as early as possible after receipt of any report of the nature contemplated in Rules I and II, shall inspect the vessel, more especially with reference to its sanitary condition; shall enquire into the circumstances attending the case or cases of the said disease; and shall with the assistance of the Police and Municipal authorities arrange for the conveyance of all persons suffering from such disease to a hospital, unless the sick person or his friends can make adequate provision elsewhere, and for the separation and disinfection or destruction of any infected bedding, clothes, or cargo.

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[*] For rules made by the Commissioner in Sind under Section 6 (1) of the Ports Act, 1889, for the port of Karáchi, *vide* that officer's notifications Nos. 1061, dated 11th July 1891, 1299, dated 18th July 1892, 1354, dated 27th July 1892, and 373, dated 15th February 1893, published in the *Sind Official Gazette*.

For the Aden Port Rules *vide* Government Notification, Marine Department, No. 55, dated 2nd May 1893.

IV.—Provided that no onward bound passengers shall be removed from the vessel and no cargo or property shall be destroyed, otherwise than with the consent of the Master of the vessel or of the owner except under the clearest necessity—and of every such case a special report explaining the reasons for the action taken must be submitted to Government.

V.—No vessel coming under Rule I shall enter Dock without the permission of the Health Officer of the Port. But where the disease or diseases in question are limited to one or two cases, she shall not be prohibited from proceeding to or remaining at the usual place of anchorage in the harbour, nor as a rule need the passengers or crew be detained on board pending the inspection of the Health Officer. But the Master of the vessel shall be held responsible that all suitable precautions are taken to prevent the spread of the disease, and that no passenger suspected of having such disease is allowed to depart, and no bedding, cargo, or other article which has been tainted by the discharges of, or by contact with persons suffering from such disease is landed before the inspection.

VI.—Where cases have been more numerous than one or two, or when from their occurring on Pilgrim or Emigrant ships or for other special reasons further precautions may be deemed advisable, the vessel shall proceed or be removed as soon as possible to the anchorage appointed for the purpose, and none of the passengers or crew shall be allowed to leave, nor in the case of undecked vessels shall any cargo be disturbed until the Health Officer has made his inspection and has taken such measures as he considers necessary.

VII.—Vessels coming under the last rule shall remain at the appointed anchorage and shall fly the flag Q by day at the main and by night exhibit two red lights one above the other at the main till they have been thoroughly cleansed and fumigated, all other precautions considered necessary by the Health Officer have been taken and permission has been given by him for them to proceed on their voyage or to the usual place of anchorage Provided that all of the passengers and crew who on inspection by the Health Officer are found healthy may be allowed to leave at once under such precautions as he may consider necessary, the

Health Officer of the Municipality being warned of the action taken.

In the case of small-pox it shall be the duty of the Health Officer of the Port to cause to be vaccinated all those on board who appear to require this protection and who are willing to accept it.

VIII.—No person dying of any infectious disease of the nature contemplated in these or in the Quarantine Rules shall be buried by sea burial within 10 miles of the port. Persons dying of such disease in port shall be burnt or, where burning is impossible, buried on shore. Bodies may be given to the relations or friends of the deceased for disposal, the Health Officers of the Port and Municipality and the Police being informed. The latter shall take steps to see that the burning or burying is carried out without undue delay and that proper precautions are taken against the spread of the disease.

In the absence of friends or relations the expense of disposing the corpse must be borne by the Master or owner of the vesssel, who will be held responsible that the requirements of this rule are attended to. In the case of infectious diseases in an epidemic form occurring among the Shipping and Native Craft, they will be removed to the appointed anchorage under arrangements to be made by the Port Officer and the corpses either buried or burned on shore under special arrangements to be made by the Water Police.

IX.—All officers of Customs, Port Trust, Water and Dock Police, the Executive Health Officer of the Municipality and the Resident Surgeons of Public Hospitals should immediately communicate to the Heath Officer of the Port information of any case of infectious disease among the shipping, on the foreshore, or in places frequented by seamen that may come to their notice.

(G. N. No. 3873, dated 18th September 1889, G. R., G. D., No. 4106, dated 2nd October 1889, and G. R., G. D., No. 175, dated 17th January 1893.)

**10.** The following Rules for the port of Karachi are made under the provisions of Act X of 1889, "The Indian Ports Act":—

### *Section* 6 (*a*).

### Entering or leaving Port.

1. All sea-going vessels on entering or leaving the port shall fly their national flag, and when entering port each vessel shall show her number.

2. No sea-going vessel shall leave the port at any time between sunset and sunrise, or on a Sunday, New Year's Day, Good Friday, Queen's Birthday, or Christmas Day, unless the Conservator shall be satisfied that there are sufficient reasons why the vessel should be allowed to leave at such time, or on such day, and then only upon payment of an extra fee of Rs. 15.

3. Tindals of all foreign or coasting craft shall report their arrival at, and departure from, any of the authorized landing-places, to the officer appointed by the Trustees of the port of Karáchi for the collection of fees at the Wharfage Office.

### *Section* 6 (*b*).

### Berths of Vessels.

4. All vessels within the port shall take up such berths as may be assigned them by the Conservator, and shall change their berth, or remove, when required by him.

### *Section* 6 (*c*).

### Striking Yards and Masts.

5. All vessels within the port shall have their flying jib-booms rigged in, and shall, if ordered by the Conservator, rig in their jib and driver-booms, top up, or strike yards or masts.

### *Section* 6 (*d*.)

### Regulation of Boats, removal and placing of anchors, &c.

6. Not more than two tiers of cargo-boats or lighters shall be permitted to hang alongside or astern of vessels at moorings, nor shall anchors be cock-billed or spars be allowed to hang alongside or astern.

### *Section* 6 (*e*).

### Regulations for loading and discharging alongside a wharf.

7. No cargo shall be discharged from a vessel alongside any wharf, except under the superintendence on board of such vessel of the Master or other qualified officer of such vessel, or of a licensed Stevedore or Muccadum. Such Master or other qualified officer, Stevedore or Muccadum shall see to and be personally responsible for the proper slinging of cargo on board of such vessel when discharging, and shall see that the crane chain is not taken out of the square of the hatchway, and that the hook or cargo in slings does not catch the combings or jam under: and who shall also superintend the taking off and putting on of the beams and hatches, and shall see that the men keep out of danger on deck and do not stand under the hoist.

8. Masters or other qualified officers of vessels and the Stevedores or Muccadums who may be employed on such vessel, shall see and be responsible that loads exceeding the weight marked on each crane are not hoisted by such crane.

### *Section* 6 (*f*).

### Keeping free passages.

9. Free passage is to be kept at all piers, jetties, wharves, landing-place, docks and moorings, and all vessels and boats shall move when required to clear such passage.

10. The owner or Tindal of any foreign or native craft or boat obstructing the approach to any wharf jetty or landing-place by remaining alongside when ordered to remove by the Conservator or other officer appointed by the Trustees of the port of Karáchi, shall be liable to the penalty prescribed in Section 8 (2) of Act X of 1889, if he does not move when required to do so by the Port Officer or other officer appointed by the Trustees of the Port of Karáchi.

### *Section* 6 (*g*).

### Anchoring and Mooring.

11. All vessels within the ports shall moor or unmoor according to the orders of the Conservator, and shall keep clear hawse, and when a vessel has taken up her anchorage, the anchor shall not be raised without the permission of the Conservator.

12. All vessels approaching the wharf shall have in readiness and supply for use such (steel-wire or other) hawsers as may be required, also guy-lines of at least 30 fathoms in length for each bow and quarter, and such other ropes, lines and fenders, &c., as may be necessary to facilitate and protect the vessel from injury whilst hauling alongside or off the wharf.

### *Section* 6 (*h*).

### Moving or Warping.

13. All vessels within the port shall be moved or warped from place to place, as required by the Conservator.

14. The Conservator will, if he sees no objection, grant permission for any vessel to be moved from one mooring or anchorage to another, on a written application being made to him to that effect.

### *Section* 6 (*i*).

### Use of Mooring Buoys.

15. No vessel shall use any of the Port Trust moorings, fixed or swinging, without the permission of the Conservator.

16. Steam-vessels occupying moorings shall not turn their screws or paddles, without giving sufficient warning of the intention to boats in the vicinity; they shall not put full-power on when trying their engines at the moorings, nor shall any trial under steam be permitted so long as a vessel is lying at the wharves.

### *Section* 6 (*j*).

### Rates for the use of Moorings.

17. For the use of moorings belonging to Government, such rates shall be paid as may be from time to time fixed by the Conservator, with the previous sanction of the Commissioner in Sind,

### *Section* 6 (*k*).

### Regulations for Boat Traffic.

18. Only cargo and passenger boats which have been duly licensed will be allowed to ply for hire in the port.

19. No passenger boat shall carry a greater number of passengers than that shown in the license.

20. Passenger boats waiting for hire shall lay at a distance of not less than 15 yards from any authorized landing-place, unless when actually taking in or discharging passengers.

21. The license of any passenger boat obstructing any landing-pace will be suspended or cancelled at the discretion of the Port Officer.

22. The Port Officer may suspend or cancel the license of any boat which he may consider is not provided with suitable gear.

23. All passenger boats shall be manned as follows:—

1st and 2nd class boats with a crew of 4 men.
3rd class boats „ of 3 men.

24. No passenger boat shall be secured to any steps.

24 (*a*). Boats, when under weigh, shall observe the rule of the road at sea enacted by Her Majesty's Order in Council, dated *27th November 1896.*

"*Vide Sind Official Gazette*, dated 31st December 1896, at page 722."

"*Vide Sind Official Gazette*, dated 25th November 1897, at page 646."

24 (*b*). When two boats, one being propelled by sails and the other by oars, are proceeding on a course which, if continued, will involve the risk of collision, the boat propelled by oars shall keep out of the way of the other, but the boat under sail shall use every precaution to avoid accident, and, if necessary, shall alter its course.

"*Vide Sind Official Gazette*, dated 31st December 1896, at page 722."

25. Tugs, launches, or other boats propelled by steam, when not towing, shall keep out of the way of all other boats.

### *Section* 6 (*l*).

### Regulation for the use of Lights.

26. The Masters of vessels shall be responsible that sufficient and properly protected lights are provided in those parts of the ship where work is going on, *and no fires shall be lighted or maintained unless duly protected, and one or more of the crew be placed in charge of the same.*

"Amended: *vide Sind Official Gazette*, dated 21st July 1892, at page 55."

27. All vessels of whatever rig or denomination, within the limits of the port, shall, between sunset and sunrise, exhibit the lights prescribed in Her Majesty's Order in Council, dated 27th November 1896.

27 (*a*). Vessels, when moored in the stream or berthed or secured at any of the authorized landing places, shall exhibit the lights prescribed in Article II of the said Order, which are to be not less than 8 inches in diameter.

Exception.

27 (*b*). Cargo-boats and barges from 20 to 100 tons may, in lieu of the lights prescribed for such vessels when under way, exhibit the lights prescribed for vessels under 20 tons in Article 7 (3) of the said Order, *viz.*, a lantern with green glass on one side, and a red glass on the other; while any vessel when berthed or secured in not more than three tiers at the Native Jetty or Napier Mole Boat Wharf, or laid up on fore shores for shelter, &c., or moored inside the various piers at Manora, need not exhibit the light required by Rule 27 (*a*).

### *Section* 6 (*n*.)

### Regulation as to number of Crew.

" Amended: *vide Sind Official Gazette*, dated 21st July 1892, at page 55."

28. All vessels when afloat within the port shall have on board a sufficient number of the crew to perform any duty which may become necessary for the safety of the vessel *and for moving or shifting the vessel*, veering or heaving in cable, bracing up the yards, striking masts and yards, on any emergency arising.

### *Section* 6 (*o*).

### Cleaning or Painting Vessels.

29. The Masters of all vessels in port shall take such precautions, when men are engaged in painting or cleaning their vessels, as the Port Officer may direct, and the Admiralty Regulations shall be observed by Masters of all vessels when men are working in the bilges, boilers, or double bottoms of vessels in the port.

### *Section* 6 (*p*).

### Regulation as to disease, sickness, or death on board a Vessel.

30. The Master of every vessel in or entering port, on board of which there is, or has been, during the voyage from which she is arriving, or has last arrived, either among the passengers or crew, any case of cholera, small-pox, or other epidemic disease common in India, or of measles or scarlatina, or, if two or more deaths from unknown or suspicious causes have occurred on the voyage, shall report such case or cases at the earliest possible moment to to Health Officer of the Port, unless it shall appear that notice has already been received by that officer through the Pilot, or by signal, or otherwise as provided for by Rule 31.

31. If the vessel is coming into port, the Master shall report such case or cases to the Pilot or other boarding officer at the earliest opportunity, or, if she be not boarded or is already at anchor within port limits, shall hoist a signal, which shall be during the day the Flag R of the Commercial Code at the main, and during the night *three lights*, viz., *red*, *white and red*, one above the other, at the same place, and shall also verbally by an officer or in writing inform the officer in charge of the Police Hulk. If the vessel be in dock, the report should be made at the Dock Master's Office.

"Amended: *vide Sind Official Gazette*, dated 16th February 1892, at page 135."

It shall be the duty of the Pilot or other officer to whom any such report is made, to communicate the same directly to the Health Officer of the Port. The Port Officer or officer in charge of the Police Hulk, in any case of which he has received information from a Pilot or other officer, or by signal, and the officer in charge at the Dock Master's Office, in any case reported there, shall forthwith communicate the information to the Health Officer of the Port, and shall inform the Master of his having done so.

Pending the arrival of the Health Officer, the Master should act as laid down in Rules 34 and 35.

32. The Health Officer, as early as possible, after receipt of any report of the nature contemplated in Rules 30 and 31, shall inspect the vessel, more especially with reference to its sanitary condition; shall enquire into the circumstances attending the case or cases of the said disease; and shall, with the assistance of the Police and Municipal authorities, arrange for the conveyance of all persons suffering from such disease to a hospital, unless the sick person or his friends can make adequate provision elsewhere, and for the separation and disinfection, or destruction of any infected bedding, clothes, or cargo.

33. Provided that no onward bound passengers shall be removed from the vessel, and no cargo or property shall be destroyed, otherwise than with the consent of the Master of the vessel or the owner, except under the clearest necessity: and of every such case a special report, explaining the reasons for the action taken, must be submitted to Government.

34. No vessel coming under Rule 30 shall enter dock without the permission of the Health Officer of the Port. But where the disease or diseases in question are limited to one or two cases, she shall not be prohibited from proceeding to or remaining at the usual place of anchorage in the harbour, nor as a rule need the passengers or crew be detained on board pending the inspection of the Health Officer. But the Master of the vessel shall be held responsible that all suitable precautions are taken to prevent the spread of the disease, and that no passenger suspected of having such disease is

allowed to depart, and no bedding, cargo, or other article which has been tainted by the discharges of, or by contact with, persons suffering from such disease is landed before the inspection.

35. Where cases have been more numerous than one or two, or when from their occurring on Pilgrim or Emigrant Ships, or for other special reasons further precautions may be deemed advisable, the vessel shall proceed or be removed as soon as possible to the anchorage appointed for the purpose, and none of the passengers or crew shall be allowed to leave, nor, in the case of undecked vessels, shall any cargo be disturbed, until the Health Officer has made his inspection, and has taken such measures as he considers necessary.

36. Vessels coming under the last rule shall remain at the appointed anchorage, and shall fly the Flag Q by day at the main, and by night exhibit *two red lights*, one above the other, at the main till they have been thoroughly cleansed and fumigated, all other precautions considered necessary by the Health Officer have been taken, and permission has been given by him for them to proceed on their voyage, or to the usual place of anchorage. Provided that all of the passengers and crew who, on inspection by the Health Officer, are found healthy may be allowed to leave at once under such precautions as he may consider necessary, the Health Officer of the Municipality being warned of the action taken.

In the case of small-pox, it shall be the duty of the Health Officer of the Port to cause to be vaccinated all those on board who appear to require this protection, and who are willing to accept it.

37. No person dying of any infectious disease of the nature contemplated in these or in the Quarantine rules shall be buried by sea burial within 10 miles of the port. Persons dying of the such disease in port shall be burnt, or, where burning is impossible, buried on shore. Bodies may be given to the relations or friends of the deceased for disposal, the Health Officer of the Port and Municipality and the Police being informed. The latter shall take steps to see that the burning or burying is carried out without undue delay, and that proper precautions are taken against the spread of the disease.

In the absence of friends or relations, the expense of disposing of the corpse must be borne by the Master or owner of the vessel, who will be held responsible that the requirements of this rule are attended to. In the case of infectious diseases in an epidemic form occurring among the Shipping and Native Craft, they will be removed to the appointed anchorage under arrangements to be made by the Port Officer, and the corpses either buried or burned on shore under special arrangements to be made by the Water Police.

38. All Officers of Customs, Port Trust, Water and Dock Police, the Executive Health Officer of the Municipality, and the Resident Surgeon of

Public Hospitals, should immediately communicate to the Health Officer of the Port information of any case of infectious disease among the shipping, on the foreshore, or in places frequented by seamen that may come to their notice.

(Notifications of the Commissioner in Sind, No. 1061, dated 11th July 1891, and No. 5052, dated 8th November 1898.)

**11.** His Excellency the Governor in Council is pleased to declare under clause (*b*)* of Section 8 of the Indian Ports Act, 1875, that the Conservator of the Port of Aden is subject to the control of the Political Resident. (G. N. dated 23rd December 1876; *vide* G. R. No. 7560 of the same date.)

* Cf. Section 7 (4) of the Indian Ports Act, 1889.

**12.** In supersession of his Notification No. 715, dated 1st June 1888, published at page 566 of the *Sind Official Gazette* of the 7th idem, issued under Section 8 of Act XII of 1875 (now Section 7 (1) of the Indian Ports Act, X of 1889), the Commissioner in Sind, in exercise of the powers delegated to him by Notification No. 2738, dated 26th May 1880, hereby appoints the Trustees of the port of Karáchi as constituted under Bombay Act VI of 1886 (The Karáchi Port Trust Act) to be the Conservators of the port of Karáchi under Section 7 (1) of Act X of 1889. (Notification of the Commissioner in Sind, No. 1424, dated 27th June 1894.)

**13.** His Excellency the Governor in Council is hereby pleased to direct that, for the purposes of Section 18† of the Indian Ports Act, 1889, all officers in charge of Customs Houses, under the control of the Collector of Salt Revenue, shall be Assistants to the Conservator of each of the ports, within their respective ranges, to which the said Act now is, or may hereafter at any time become applicable. (G. N. No. 789, dated 13th February 1878.)

† Cf. Section 18 of Act X of 1889.

**14.** The Collector of Salt Revenue is also Conservator of the port of Kárwár and is vested with the control of the Port Funds, and the Collector of Kánara should abstain from any interference with the port establishment at that place. (G. R. No. 3139, dated 21st June 1878.)

**15.** In exercise of the power conferred by Section 8‡ of Act XII of 1875 (The Indian Ports Act, 1875), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the Commissioner of Customs, and the Collector of Salt Revenue acting in subordination to such Commissioner, to be the intermediate authorities to whose control the Conservators at all ports throughout the Bombay Presidency, except the ports of Bombay and Aden and the ports in Sind, shall be subject.

‡ Cf. Section 7 of the Indian Ports Act, 1889.

The Governor of Bombay in Council is pleased further to invest the Commissioner of Customs with chief control over the Port Fund receipts and expenditure of the ports aforesaid. (G. N. No. 6512-C., dated 20th September 1882.)

*Cf. Section 33 of the Indian Ports Act, 1889.

**16.** His Excellency the Governor in Council is pleased, under the provisions of Section 45* of Act XII of 1875 (The Indian Ports Act), to fix the port dues payable by all vessels (except fishing boats) entering any port of the Northern Group specified in the first schedule annexed to the said Act, at three annas per ton for all sea-going vessels of 10 tons burden and upwards, except coasting steamers, and at four annas and six pies per ton for coasting steamers. These rates will come into force on the expiration of sixty days from the date of the publication of this notification in the *Bombay Government Gazette*. (G. N. No. 464, dated 27th January 1880.)

**17.** In exercise of the power conferred by sub-section (1) of Section 33 of the Indian Ports Act, X of 1889, the Governor in Council is pleased to direct that port dues at the following rates should be levied on vessels of the following descriptions, respectively entering any of the southern group of ports in the Bombay Presidency specified in the first column of Part III of the first schedule annexed to the said Act, *viz.*—

Coasting steamers, four and a half annas per ton;

Other sea-going vessels of ten tons and upwards (excepting fishing boats), three annas per ton.

Under sub-section (4) of the said section, this order will come into force on the expiration of sixty days from the date of the publication thereof in the *Bombay Government Gazette.*

(G. N. No. 8234, dated 17th October 1892.)

**18.** In the case of vessels employed for the service of Government, no special exemption should be provided for in any charter party in regard to payment of port dues or pilotage or other fees. (G. I., H. D., No. 2722, dated 4th December 1860; *vide* G. M. No. 4732, dated 19th idem, and G. N., dated 3rd October 1862, printed at page 857 of the *B. G. G.* of 9th idem.)

**19.** Vessels merely anchoring on their voyages up and down the coast waiting for a change of wind, if they do not remain more than 24 hours in any of the ports and do not discharge or take in cargo, should not be called upon to pay the port dues. (G. R. No. 4215, dated 28th September 1861.)

**20.** The Customs Authorities at Alibág should allow vessels belonging to the Naváb of Janjira to pass without payment of port dues. (G. R. No. 6529, dated 26th December 1871.)

**21.** Trinity vessels entering the port of Bombay are exempt from the payment of port dues and the taking out of port clearance. (G. R. No. 275, dated 18th January 1878.)

**22.** In exercise of the powers of a Local Government delegated to him by Government Notification No. 2738, dated 26th May 1880, and with reference to Section 45 of the Indian Ports Act of 1875 (now Section 33 (1) of the Indian Ports Act X of 1889), the Commissioner in Sind directs that from and after the first day of September 1885, the port dues leviable under the provisions of the said Act in the port of Karáchi on all vessels chargeable therewith shall be three annas per ton, in supersession of the rates fixed by notification dated 9th March 1878 (Commissioner in Sind's notification No. 1409, dated 15th August 1885.)

**23.** In supersession of his Notification No. 564, dated 15th March 1881, issued under Section 48 of Act XII of 1875 (now Section 36 (1) of the Indian Ports Act X of 1889) published at page 207 of the *Sind Official Gazette* of the 17th idem, the Commissioner in Sind, in exercise of the powers delegated to him by Notification No. 2738, dated 26th May 1880, appoints the Trustees of the port of Karáchi as constituted under Bombay Act VI of 1886 (The Karáchi Port Trust Act) to receive the dues, fees and other charges authorized to be taken under the Act, and expend the same on any of the objects authorized by Act X of 1889. (Commissioner in Sind's Notification No. 1423, dated 27th June 1894.)

**24.** In exercise of the powers conferred on him by Government Notification No. 2738, dated 26th May 1880, the Commissioner in Sind is pleased to sanction the following rates of port dues chargeable under Sections 46 and 47 of the Indian Ports Act, X of 1889:—

*Section 46.*—Vessels entering the port of Karáchi in ballast and not carrying passengers shall be charged with a port due at three-fourths of the rate fixed by Notification No. 1409, dated 15th August 1885, published at page 193 of the *Sind Official Gazette* of the 20th idem, *viz.*, 2¼ annas per registered ton.

*Section 47.*—Vessels entering the port of Karáchi which do not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purpose of repair) shall be charged with a port due at half the rate fixed by Notification No. 1409, dated 15th August 1885, *viz.*, one anna and a half per registered ton. (Notification of the Commissioner in Sind, No. 1944, dated 27th November 1889.)

**25.** With reference to Section VI[*] of Act VIII of 1858, it is hereby notified that measuring fees on native craft of all denominations will be levied at the port of Karáchi at the following rates, that is to say—

[*] *Vide* Section 85 of Act X of 1889.

| | Rs. |
|---|---|
| On native craft exceeding (4) four Bombay khandis or (1) one ton, and not exceeding (20) twenty Bombay khandis or (5) five tons ... ... ... ... ... | 3 |

| | Rs. |
|---|---|
| On native craft exceeding (20) twenty Bombay khandis or (5) five tons, and not exceeding (40) forty Bombay khandis or ten tons ... ... ... ... ... | 6 |
| On native craft exceeding (40) forty Bombay khandis or (10) ten tons, and not exceeding (200) two hundred Bombay khandis or (50) fifty tons ... ... ... | 10 |
| On native craft exceeding (200) two hundred Bombay khandis or (50) fifty tons, and not exceeding (400) four hundred Bombay khandis or (100) one hundred tons ... | 20 |
| On native craft exceeding (400) four hundred Bombay khandis or (100) one hundred tons and upwards ... ... ... | 30 |

(G. N. dated 5th May 1863; *vide* G. R. No. 1428, of the same date.)

**26.** In exercise of the power conferred by Section 3 of Act XIV of 1874 (The Scheduled Districts Act 1874), the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to declare that—

(*a*) The enactments mentioned in Schedule A hereto annexed are in force in the Province of Sind to the extent to which they are in force in any part of the Presidency of Bombay not included in any Scheduled District.

* * * *

Bombay Act XIX of 1838, relating to coasting, fishing and harbour vessels.

* * * *

(Notification No. 1254, dated 13th November 1880.)

**27.** In exercise of the powers conferred by Section 6 of Act XIX of 1838 (Bombay Coasting Vessels), His Excellency the Governor in Council is pleased to appoint the Port Officer, Karáchi, to perform the duty of making or branding and ascertaining the burthen of fishing vessels and harbour craft at Karáchi. (Bombay Government Notification No. 5, dated 15th January 1896, Marine Department, as amended.)

**28.** The following amended notification is published in supersession of notification dated 9th December 1859:—

Measuring fees leviable under the provisions of Act XXXI† of 1857 are applicable to boats or vessels of every description whether harbour craft, coasting or sea-going craft, European or native, of whatever rig or denomination, registered under any law for the time being in force with respect to such registration, and will be levied at the following rates, that is to say—

† *Vide* Section 35 of Act X of 1889.

| | Rs. |
|---|---|
| On every craft exceeding (4) four Bombay khandis or (1) one ton and not exceeding (20) twenty Bombay khandis or (5) tons . | 3 |
| On every craft exceeding (20) twenty Bombay khandis or (5) tons and not exceeding (40) forty Bombay khandis or (10) tons ... | 6 |

| | Rs. |
|---|---|
| On every craft exceeding (40) forty Bombay khandis or (10) ten tons and not exceeding (200) two hundred Bombay khandis or (50) fifty tons ... ... ... ... | 10 |
| On every craft exceeding (200) two hundred Bombay khandis or (50) fifty tons and not exceeding (400) four hundred Bombay khandis or (100) one hundred tons ... | 20 |
| On every craft exceeding (400) four hundred Bombay khandis or (100) one hundred tons and upwards ... ... ... ... | 30 |

(G. N. dated 23rd November 1866.)

**29.** The Commissioner of Customs is authorized to sanction on his own authority charges on the several Port Funds for the maintenance of lights and to spend out of these funds up to Rs. 10,000 on any one work. (G. R. 4659, dated 14th November 1865.)

**30.** The expenditure incurred both by the Civil and Public Works Departments debitable to Port Funds being duly provided for in the budget prepared by the Collector of Salt Revenue and charges only to the extent of the sums so provided being admitted by the Accountant General, the Collector is aware generally of the expenditure which is incurred. The Accountant General should as credits and debits are passed against the various heads inform the Collector* under what heads and to what amounts they are passed. (G. R. No. 5338, dated 1st September 1877.)

## XXII.—LIGHT DUES.

**1.** The light due payable in respect of the Little Basses Rock Light-ship shall become due and shall be payable in respect of outward-bound vessels before the grant of port clearance, or, in the event of port clearance not being required, on the vessel preparing to leave port. A proper voucher should be given for all payments.

**2.** With respect to ships arriving at any port, the toll shall be levied, on arrival, whenever it shall be found that the payment of the amount due for the voyage just performed has not been made elsewhere, or that a proper voucher for such payment cannot be produced, or that other satisfactory proof of such payment cannot be given.

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* The powers vested in the Collector of Salt Revenue in the matter of sanctioning estimates and outlay for original public works and repairs from the Northern and Southern Groups Port Funds as defined in the resume of orders published with Government Resolution, Public Works Department, No. 186 A.—218, dated 21st March 1876, only applied so long as the control of those funds remained with that officer. They ceased to be operative so far as the Collector was concerned, on the appointment, in 1882, of the Commissioner of Salt Revenue to the chief control over those funds under Government Notification No. 6512-C., dated 28th September 1882. By Government Resolution, Public Works Department, No. $\frac{20A}{40}$, dated 27th March 1890, formal sanction was accorded to the declaration of the powers in question to the Commissioner, and to the Collector of Salt Revenue sanctioning estimates, on account of ordinary repairs, up to a limit of Rs. 1,000.

3. The chief officer of Customs in each port is authorized to collect the toll in the manner prescribed for the collection of such tolls by Sections 399 to 402 of the Merchant Shipping Act, 1864, so far as applicable, and to withhold port clearance until the light dues leviable from a vessel be paid.

4. The proceeds of the toll, less any expense incurred in collecting it, should be remitted to England, as directed by the 5th section of the Merchant Shipping Act Amendment Act, 1855.

5. The toll shall be enforced upon all ships whether British or foreign.

(G. I., H. D., Nos. 353 and 349, dated 11th January 1866; *vide* G. Rs. Nos. 331 and 385, dated respectively 25th and 30th idem.*)

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* The following Order of Her Majesty in Council, dated 9th May 1892, is republished for general information :—

" At the Court at Windsor, the 9th day of May 1892.

*Present.*

" The Queen's Most Excellent Majesty in Council.

" Whereas by 'The Merchant Shipping Act Amendment Act, 1855,' it was enacted that in any case in which any light-house buoy, or beacon had been or should be thereafter erected or placed on or near the coasts of any British possession by or with the consent of the Legislative authority of such possession, Her Majesty might by Order in Council fix such dues in respect thereof, to be paid by the owner or master of every ship which passes the same, or derives benefit therefrom, as Her Majesty might deem reasonable, and might in like manner from time to time increase, diminish, or repeal such dues, and that from the time specified in such Order for the commencement of the dues thereby fixed, increased, or diminished, the same should be leviable throughout Her Majesty's dominions in manner thereinafter mentioned.

" And whereas by an Order† in Council, dated the twenty-second day of May one thousand eight hundred and eighty-three, Her Majesty was pleased to direct that the dues to be paid in respect of ships passing, and deriving benefit from the lights exhibited from the Great Basses Rock, the Little Basses Rock and Minicoy Island should be those specified in the schedules attached to such Order in Council.

† *Vide* G. N., Marine Department, No. 38, dated 1st August 1883, published at pp. 545-547 of the *B. G. G.* of 2nd idem.

" And whereas by the Basses Lights Acts, 1869 and 1872, and the Public Works Loans Act, 1881, it is provided that so long as any money is due to the Public Works Loan Commissioners on account of any loan under those Acts, the dues payable in respect of the Great Basses Light-house and the Little Basses Light-house or the Minicoy Light-house, shall be altered only with the consent of the Commissioners of Her Majesty's Treasury.

" And whereas it has been made to appear to Her Majesty that all advances made by the Public Works Loans Commissioners for the purposes mentioned in the said Acts have been repaid, and that it is expedient that the amount of the dues hereinbefore referred to should be varied in manner hereinafter mentioned.

" Now, therefore, Her Majesty, in exercise of the powers vested in Her by the said recited Acts, and by and with the advice of Her Privy Council is pleased to direct that from and after the first day of July one thousand eight hundred and ninety-two, or from the time of the receipt of notice of this Order, if that be later, by the officers authorized to collect light dues, the dues heretofore levied in respect of the Great Basses Light-house, the Little Basses Light-house and Minicoy Light-house under the said Order in Council of the twenty-second day of May one thousand eight hundred and eighty-three shall be subject to an abatement or discount of fifty per centum.

" HERBERT M., Supt."

(G. N., Mar. Dept., No. 67, dated 30th June 1892.)

**2.** By the 4th section of the Merchant Shipping Act Amendment Act, 1855, dues levied under that Act are to be collected subject to the same conditions to which light dues leviable under the Merchant Shipping Act, 1854, are subject; and as vessels in ballast are exempt from light dues leviable under the latter Act, they are also exempt from Basses light dues leviable under the Merchant Shipping Act Amendment Act, 1855. (Letter from the Secretary to the Board of Trade, London, to the Under Secretary of State for India, No. F.-3040, dated 5th April 1872; *vide* G. R. No. 2908, dated 18th June 1872.)

**3.** The Collector of Customs, Karáchi, should forward quarterly statements of collections of Basses light dues at the port of Karáchi as soon after the close of the quarter as possible, direct to the Accountant General. (G. R. No. 5192, dated 11th September 1876.)

**4.** Basses Light dues should be brought to account in the financial year in which they are collected. (S. of S., No. 26, Finl., dated 9th March 1876; *vide* G. R., F. D., No. 1600, dated 7th April 1876.)

**5.** In the case of all ships clearing from the United Kingdom for voyages through the Suez Canal, the dues in respect of the Basses Lights will be collected previous to clearance, instead of on arrival at the port of destination. No dues in respect of the Basses Lights should be required to be paid upon any vessel arriving in India, unless her master is unable to produce a receipt for these dues from the Collector at the port of clearance. (S. of S., No. 75, Finl., dated 26th September 1878; *vide* G. Rs., F. D., Nos. 3959, dated 1st November 1878, and 4875, dated 31st December 1878.)

**6.** Under Act* XIII of 1854, the sums realized from light dues are required to be applied in the first instance to the defrayal of the necessary expenses of maintaining and keeping up the several lights, and next, *i.e.*, after deducting such necessary expenses, the surplus is to be devoted to the liquidation of the moneys advanced by the East India Company towards the erection and completion of the Horsburgh Light-house, and the apparatus and furniture thereof. There is no objection to the whole of the collections being credited to the Government of the Straits, provided that the unrecovered balance, if any is still existing, of the cost of construction of the light-house referred to is repaid by annual instalments equal to the surplus of the light dues after deducting necessary expenses.

*(Lighthouses Straits Act.)

After the transfer of the Settlements to the Colonial Office the Departments at the several ports in British India, which may collect light dues* for those Settlements, should levy and credit to the general revenues a percentage on the collections at the rate prescribed by the Board of Trade, London. (G. I., F. D., No. 1207, dated 8th March 1867; *vide* G. M. No. 1111, dated 18th idem.)

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* Under the notification by the Government of Singapore dated 15th October 1886, republished under Bombay Govern-

### XXXIII.—TOBACCO (BOMBAY TOWN) ACT, IV OF 1857.

1. The following opinions of the Remembrancer of Legal Affairs and the Honourable the Advocate General on the question of the relative powers and duties of Customs officers and, Police Magistrates under Act IV of 1857, were communicated to the Commissioner of Customs for information and guidance:—

"It is impossible to use language in framing Legislative Acts of a more extensive character and meaning than the language used in Section 6 of Act IV of 1857.

"A reference is made by that section to the powers of the Customs Department in respect of duties of Customs not specifying whether they are sea or land Customs, and, therefore, not limiting the reference to either, but extending it to both; and then the section expressly confers upon his Department, in *addition* to the powers and authorities specified in the Act IV of 1857, all the powers 'they now have or shall have in respect of duties of Customs.'

"It follows of necessity from the use of such language as this that all the powers now in force for collecting and enforcing payment of duties of Customs, whether by sea or land, can be made use of for collecting and enforcing payment of the Municipal duty on tobacco under Act IV of 1857.

"From a perusal of the papers, it does not appear what the offence was for which the fines were inflicted. I assume the facts constituted some offence against some of the provisions of the Acts relating to Customs duties.

"I may also add it is not difficult to see haw the Magistrate was led to take an imperfect and erroneous view of the matter. The Magistrate states in his letter that the Deputy Commissioner had inflicted the fines in question under Section 19 of Act IV of 1857, and on that basis the application was made to the Magistrate to enforce the fines under the provision contained in Section 224 of Act VI of 1863.

"Assuming the application to have been in this form and on this basis, and I must so assume it, it is obvious that it was imperfectly made. Section 19 of itself gave no such power to inflict fines, and the Magistrate applies himself chiefly to consider that section. The application ought to have been made on the basis of Section 6 of Act IV of 1857, and reference made to such sections of the Acts relating to sea or land Customs as empowered the Customs Department to confiscate or fine.

"Neither does it appear that when the Magistrate heard Mr. Judge on behalf of the alleged delinquents that any

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ment Notification, Marine Department, No. 104, dated 15th December 1886, at pages 1051-1052 of the *Bombay Government Gazette* of 16th idem, the tolls payable in respect of all vessels liable, under Indian Act No. XIII of 1854, to pay tolls for passing the Straits Lights have been fixed at the rates in the said Act specified (that is to say): If the voyage be one in the ordinary course whereof the vessel would pass the whole of the Straits Lights, at the rate of one anna per ton; and if the voyage be one ~~in the ordinary course whereof the vessel would pass any one~~ or more of the lights, but not all of them, at the rate of half anna per ton.

one appeared on behalf of the Customs Department to support the validity of their acts.

"I entertain no doubt that, if the facts charged amounted to a breach of the Regulations so as to warrant a confiscation or fine, it could have been shown to the satisfaction of the Magistrate that the Customs Department had a power of adjudicating upon the matter, and that Section 20 of Act IV of 1857 must be read, in accordance with the very words used in it, as a clause enabling any Magistrate of Police for the Town of Bombay to adjudicate upon the offence as well as and not in exclusion of the Customs Department.

"The word used in that section is 'may,' and the Magistrate is wrong in saying that all confiscations and fines under that Act are to be adjudicated upon and levied by a Magistrate of Police and by *no other authority*.

"The Magistrate is also in error in supposing that the repeal of Act I of 1852 has anything to do with the question as to what are now the powers of the Customs Department. Act VI of 1863 supplies the place of Act I of 1852, and Section 6 of Act IV of 1857 refers to the powers which the Department shall have in the future." (L. R. No. 30, dated 18th March 1871.)

"Upon the general question of the relative powers and duties of Customs Officers and Police Magistrates under Act IV of 1857, there seems little room for doubt. By Section 6 'the Commissioner of Customs, Salt and Opium, and officers of Customs shall have all the same powers and authorities for collecting and enforcing payment of the said Municipal duty in addition to the powers and authorities specified in this Act, as they now have, or shall have in respect of duties of Customs.' Reading the words 'shall have' as 'shall hereafter have' (which I think is the true construction) the Customs officers are now entitled to use in collecting and enforcing payment of the tobacco duty the powers and authorities with which they are invested in respect of duties of Customs by Act VI of 1863. Among those authorities is that given by Section 224 of Act VI of 1863, *viz.*, when a penalty has been adjudged by a Customs officer against any person, and the officer fails to realise it from such person's goods, he may notify the circumstances to any Magistrate within whose jurisdiction such persons or his goods shall be, and the Magistrate shall thereupon proceed to enforce payment of the amount in like manner as if the penalty had been adjudged by himself.

"There is, therefore, in my opinion a concurrent jurisdiction to adjudge penalties in regard to the collection and enforcement of payment of the tobacco duties vested in the Customs Officers and the Magistrates, and the latter are rendered auxiliary to the former as regards the enforcement of such penalties. This results, I think, not merely from reading the two Acts together, but from the express words of Section 20 of Act IV of 1857, which provides that 'all confiscations and fines under this Act *may* (not shall) be adjudicated and levied by any Magistrate of Police for the Town of Bombay'." (Adv. Gen., No. 65 of 1871.)

(G. R. No. 1444, dated 25th March 1871; G. R., J. D., No. 4680, dated 27th November 1871, and G. M. No. 6053, dated 2nd December 1871.)

**2.** The remission of duty to be allowed under Section 4 of Act IV of 1857 is confined to tobacco warehoused in a public or licensed warehouse, and when the tobacco is once removed from such warehouse for consumption, the right to such remission ends. If no right to such remission under such circumstances would exist under Act IV of 1857, no such right could be conferred on the Commissioner, of Customs under the provision of Act VI of 1863, because the powers and authorities in respect of Customs duties by Section 6 of Act IV of 1857 conferred upon the Commissioner of Customs in respect of the Municipal Tobacco Duty are powers of *collecting* and *enforcing payment* only, and not powers of remitting.

The words of Act IV of 1857 must be considered and acted upon literally, as the duty on tobacco therein created is a special one not appertaining to Government but to the Municipality, for whom the Commissioner of Customs is as it were a trustee. (Solicitor to Government, No. 297, dated 21st March 1873; *vide* G. R. No. 1723, dated 26th idem.) But see also Government Resolution No. 5702, dated 15th July 1885, in the preamble of which the view was expressed that the transfer of the tax to the Municipality was merely a State contribution to municipal funds not affecting the legal nature of the tax.

3. The Governor in Council is pleased to confer upon the Collector of Customs, Bombay, and upon each of the Assistant Collectors of Customs, Bombay, the powers specified in Sections 7, 11, 14, 15, 16, 17 and 19 of Act IV of 1857. (G. N. No. 600, dated 21st January 1885.)

4. With a view to meet the difficulty arising from the fact that the Commissioner of Customs, Salt, Opium and Ábkári is the only officer legally competent to grant transport permits under Section 9 and the permission contemplated by the proviso to Section 10 of the Tobacco Act IV of 1857, the Commissioner should supply the Collector and his Assistants with blank forms of permits and permissions, signed by himself, so that they may be filled in and issued by them whenever requisite. Orders for destruction of refuse or waste under Section 10 can be made, without inconvenience, after reference in each case to the Commissioner. (G. R. No. 600, dated 21st January 1885.)

5. The arrangement of allowing certain respectable firms to issue their own permits for the transport of tobacco more than four sers in weight when taken for personal consumption would be diametrically opposed to the requirements of the Tobacco Act, IV of 1857, which imperatively require permits from the Commissioner of Customs, Salt, Opium and Ábkári. But if this requirement can be safely relaxed, there appears to be nothing to prevent the Tobacco Department from recognizing permits granted by respectable firms under due authority.

2. If there is reason to suppose that smuggling goes on under cover of foreign tobacco licenses, which could be checked by insisting on a strict observance of the Act in regard to accounts, &c., then the Act should certainly be enforced. But if such accounts have been dispensed with hitherto with no particular evil consequences, it will be best

to avoid creating a fresh grievance and to let the existing system continue.

3. When a licensee asks for leave to appoint an officiator during his absence, the term for which leave is granted should be registered, and in case of the non-return of the licensee, the license should not be renewed. (G. R. No. 5891, dated 15th August 1893.)

6. The realization of the duty levied under Act IV of 1857 on tobacco and snuff in the town and island of Bombay was transferred to the Municipality of Bombay in 1866 and consequently the establishment for the realization, although under the control and orders of the Commissioner of Customs, Salt, Opium and A'bkári, Bombay, was treated as one belonging to the Municipality. The transfer of the tax to the Municipality was, however, merely a State contribution to municipal funds not affecting the legal nature of the tax or the legal status of the officers empowered to collect it. These officers should therefore be treated as Government employés in all respects, the charges on account of their pensions and leave allowances being met by deduction from the amount made over to the Municipality of a sum representing those charges. (G. I., F. & C., No. 1590, dated 25th June 1885; *vide* G. R. No. 5702, dated 15th July 1885.)

7. The Commissioner of Customs should arrange for the recovery of the leave and pensions contributions on behalf of the establishment of the Tobacco Department at the new rates prescribed for foreign service of the third kind. (G. R. No. 1832, dated 10th March 1890.)

## XXIV.—MISCELLANEOUS.

1. *Wrecks.*—"The Commissioner of Customs states that a private speculator proposes to remove the remains of vessels which may be sunk in the harbour of Bombay at his own cost, retaining as remuneration whatever he recovers from the sea.

"2. I do not think the Conservator of the Port has authority to enter into any such arrangement, or that it can be sanctioned by Government.

"3. By Section 23* of Act XXII of 1855 the Conservator is empowered to remove or destroy sunken vessels impeding the navigation of the port, and if the expense is not paid within a month he is authorized to recover the expenses by the 39th† Section of the Act, by which the Conservator is enabled, if the recovered property is unclaimed, or if the claimant refuses to pay the expense of its recovery, to sell it by public auction at once if perishable, but otherwise not until after the expiration of 6 months after its recovery; and after deduction of the costs incurred, the balance is to be paid to the person entitled to the recovered property.

*Cf. Section 14 of the Indian Ports Act, 1889.

† Ibid.

"4. I think it would be inconsistent with these provisions of the Act for Government to enter into any agreement of the nature proposed; and as the title of the owners of the sunken property is not divested by the mere fact of its sinking, it is impossible for Government to enter into any agreement vesting such property in a third person." (Solicitor to Government, No. 329, dated 9th May 1860; *vide* G. R. No. 1897, dated 25th idem.)

2. *Clothing of peons employed at private bandars.*—All proprietors of private bandars should be called on to pay the cost of their peons' clothing over and above the amount of cutting made from their pay. (G. R. No. 3099, dated 8th September 1860.)

3. *Surveyor of the Port of Karáchi.*—In exercise of the power conferred by Section 3 of Act XIV of 1874 (The Scheduled Districts Act, 1874) the Governor of Bombay in Council is pleased, with the previous sanction of the President in Council, to declare that—

(*a*) the enactments mentioned in Schedule A hereto annexed are in force in the Province of Sind to the extent to which they are in force in any part of the Presidency of Bombay not included in any Scheduled District;

* * * * * *

Bombay Act X of 1841 relating to Registration of Ships.

* * * * * *

(G. of I. Notn. No. 1254, dated 30th November 1880.)

In exercise of the powers conferred by Section 7 of the Registration of Ships Act, X of 1841, as amended, His Excellency the Governor in Council is pleased to appoint the Port Officer, Karáchi, to be Surveyor for the purpose of examining and measuring ships or vessels, and granting certificates. (Bom. Govt. Notn. No. 6, dated 15th January 1896, Marine Department.)

4. *Treatment of goods shipped from Narakal.*—The Commissioner of Customs should treat goods shipped from Narakal under the arrangements sanctioned by the Government of Madras in their letter (No. 993, dated 8th June 1863) given below as if they had been shipped at British Cochin:

"I am directed to forward, for the information of His Excellency the Governor in Council, the accompanying correspondence regarding the shipment, during the monsoon months, of goods cleared from British Cochin at the adjoining port of Narakal

"2. The Bombay Government are doubtless aware that during the monsoon ships are often unable to remain in the exposed roadstead of British Cochin. Two or three miles of British Cochin is the small place called Narakal, where the action of the sea is deadened by a mud flat,—between which and the shore ships can lie and load when the Cochin roadstead is unsafe. Narakal is, however, situated in the Cochin State and is therefore 'Foreign territory.' Consequently goods exported thence are liable to duty when imported into any British Indian port. Arrangements have, however, been made with His Highness the Rája of Cochin for the transit, across the very narrow slip of land on which Narakal is situated, of goods from British Cochin, and the Government have authorized their officers to allow goods cleared from the Customs House of British Cochin and manifested as intended for actual shipment at Narakal, to be shipped at the latter place during the monsoon.

"3. His Highness the Rája of Cochin levies duties on imports into and exports from his own territories. The precautions adopted at British Cochin leave no opening for any evasion of British duties, and the Rája would at once tax articles not cleared from British Cochin, passing into or out of Narakal. The concession is really no more than allowing goods during the monsoon to be embarked in a sheltered roadstead quite close to Cochin.

"4. I am to request that goods shipped under the above circumstances from Narakal and covered by manifests from the British Cochin Customs House may be treated in Bombay ports as if they had actually been shipped at British Cochin."

(G. R. No. 2237, dated 8th July 1863.)

**5.** *Travelling Allowance, &c., to witnesses.*—The rates of subsistence money and travelling allowances granted to witnesses in criminal cases under Government Notification,[*] Judicial Department, dated 11th November 1863, published at page 1240 of the *Bombay Government Gazette* of the 12th idem, should be conceded to witnesses whose attendance may be required in cases cognizable before the officers of Customs and Excise, under the rules set forth in the said notification so far as they may be applicable to those Departments. (G. R. No. 131, dated 15th January 1864.)

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[*] In supersession of former rules on the subject, the Honourable the Governor in Council is pleased to direct that the following rates of subsistence-money and travelling allowance be granted to witnesses in criminal cases:—

1. European and East Indian witnesses in the Mofussil, when summoned by a Criminal Court to give evidence in heinous cases, are to be allowed their actual expenses for carriage when the same are not in excess of 6 annas a mile. They are also to be allowed a sum not exceeding 2 rupees 8 annas a day for subsistence, if they demand the same.

2. European and East Indian witnesses coming from the Mofussil to attend trials at the High Court are to be remunerated as follows:—

*1st Class.*—Each person coming under this class to be allowed 8 annas a mile as travelling expenses for himself and a servant, 5 rupees a day as hotel allowance while in Bombay, and 2 rupees for carriage-hire for each day he may have to attend the High Court.

*2nd Class.*—Persons under this class to have their actual travelling expenses, 3 rupees a day as board expenses in Bombay, and 1 rupee palkee-hire for each day of attendance at the High Court.

*3rd Class.*—Persons of this class to have their actual travelling expenses, and 1 rupee 8 annas a day as boarding allowance.

3. The Magistrate or other authority who sends a witness to the High Court shall determine to which of the above classes he belongs.

4. As a general rule, Native witnesses of the better class, as pátels, pánderpeshas, merchants, vakils, and persons of corresponding rank, as well as all witnesses who are in no way

**6.** *Rules for protection of the Screw Pile Pier and Cranes at Kárwár.*—(1) No boats or pattimars shall remain alongside the Screw Pile Pier after sunset, nor shall come alongside before daybreak.

(2) No carts or trucks are allowed to go on the wooden platform of the pier.

(3) Cargo of any kind must not be left on the pier for more than 24 hours before being shipped, or after being landed, without permission.

(4) Any damage, by accident or otherwise, done to the pier by any boat or vessel, or by any cart or truck, must be paid for by the owners of such vessel or cart.

(5) The cranes are only to be used between daybreak and sunset, and any damage done to them will be repaired at the cost of the party who caused it.

(6) All reference with regard to the Screw Pile Pier and Cranes, &c., must be made to the Port Officer and Conservator of Kárwár.

(7) No pattimar or cargo boat is to come alongside the pier in rough weather, or if it is likely to cause damage to the same, without permission.

(8) All pattimars, cargo boats, &c., making use of the pier must have good fenders over the sides, and must be careful not to bump against the pier more than can be avoided.

(9) A Government peon is stationed on the pier, whose duty it is to report any infringment of the above rules.

(G. N. dated 31st December 1867; *vide* G. R. No. 4012, dated 20th November 1867.)

**7.** *Rules for the guidance of the officers in charge of the Government Cranes on the Town Cus-*

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concerned in the case in which their evidence is given, but whose evidence is required for furthering the ends of justice (such as attesting witnesses to depositions and inquest reports, provided they can read and write), are to be allowed 6 annas a day as subsistence-money, and they are also to receive railway and other travelling expenses that have been actually incurred by them, provided the same be reasonable.

5. Native witnesses of the class of cultivators and menials, who would not, under ordinary circumstances, voluntarily incur any expense on account of special lodging when away from home, are to be allowed subsistence-money at the rate of 4 annas a day, and are also to receive railway and other travelling expenses actually incurred by them, provided the same be reasonable.

6. Peculiar cases (that is, cases not coming under the operations of Rules 4 and 5) are to be dealt with according to their own merits or at the discretion of the Court from which subsistence-money or travelling allowance is demanded.

7. No witnesses are to receive subsistence-money or travelling allowance unless they have been summoned or otherwise ordered by a Magistrate or a Munsif or a Court of Session to attend at the Court before which their evidence is required.

8. When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum, not exceeding 4 annas a day, as may compensate him for any loss he may have incurred by attendance upon the Court. (G. N., J. D., dated 11th November 1863.)

*tom House Bandar.*—(1) Hoisting of goods will be from sunrise to sunset.

(2) No package exceeding 4 tons is to be hoisted at the 5-ton cranes, and no package exceeding 1½ tons is to be hoisted at the 2-ton crane.

(3) All Government stores to be allowed to be hoisted free.

(4) Pressed cotton bales also to be free.

(5) No horse will be permitted to be landed or shipped unless with the special permission of the Commissioner of Customs or his Deputy.

(6) The rates chargeable for the use of the cranes will be as per table annexed.

(7) The Superintendent of Cranes after inspecting the packages will fill in the Ticket C, which shall then be taken to the Shroff, who shall fill in the rates and levy the fees in cash, then sign and return the ticket as paid. On this voucher the Superintendent of Cranes will hoist the packages, but not before.

(8) A book shall be kept by Cranage Shroff, whose duty it will be to collect and enter the fees therein in accordance with Form D.

(9) The daily collections will be closed at 4 P.M., when the Superintendent shall compare the tickets with Shroff's book, and, if the number of packages tally, both shall sign the book, and the Shroff shall pay such daily collections to the Cashier, whose receipt should be obtained. Any collections made after 4 P.M. will be paid with the following day's collections, and so on.

(10) No receipt will be granted for the cranage fees levied.

(11) Disputes between importers and the officers in charge of cranes to be disposed of by the Deputy Commissioner, subject to appeal to the Commissioner of Customs, whose decision is to be final.

### *Cranage Rates.*

The following are the rates to be charged for the use of the cranes on the Town Custom House Bandar :—

| | | Rs. a. p. | | | Rs. a. p. |
|---|---|---|---|---|---|
| For heisting a large spar... | Per each | 2 0 0 | For hoisting a large bale of English goods. | Per each | 0 4 0 |
| For hoisting an anchor, piece of machinery or a gun above one ton in weight ... ... | Per cwt. | 0 1 0 | For hoisting a small bale of English goods. | „ ... | 0 2 0 |
| For hoisting an anchor, piece of machinery or a gun one ton and under ... | „ ... | 0 0 6 | For hoisting large case of merchandise .. | „ ... | 0 4 0 |
| For hoisting cask of hardware ... ... ... | „ ... | 0 0 6 | For hoisting small case. | „ ... | 0 1 0 |
| For hoisting case of copper ... ... ... ... | „ ... | 0 0 6 | Do. large crate. | „ ... | 0 4 0 |
| For hoisting a carriage ... | Per each | 2 0 0 | Do. large cask or pipe... | „ ... | 0 4 0 |
| For hoisting large bale of Country piece-goods ... | „ ... | 0 8 0 | Do. hogshead. | „ ... | 0 2 0 |
| | | | For hoisting small packages of sorts and sizes, 8 for ... ... | „ ... | 0 1 0 |

(G. R. No. 2496, dated 26th May 1870.)

**8.** *Shipping Office, Kárwár.*—Under the provisions of Section 11 of Act I of 1859, the Right Honourable the Governor in Council is pleased, with the sanction of the Governor General of India in Council, to establish a Shipping Office at Kárwár in the Kánara Collectorate and to appoint the Port Officer at that place as Superintendent. (G. N. dated 24th February 1868; *vide* G. R. No. 741 of the same date.)

**9.** *Firman Privilege.*—The Honourable the Governor in Council is pleased to notify, for general information, that the Firman privilege under which Portuguese goods have hitherto been permitted to be imported into Surat at the uniform rate of 2½ per cent. duty, will cease from and after 1st September 1872. (G. N. dated 26th July 1872; *vide* G. R. No. 3612 of the same date.)

(1) In continuation of Government Notification dated 26th July 1872, the Honourable the Governor in Council is further pleased to notify, for general information, that the Firman privilege under which Portuguese goods have hitherto been permitted to be exported from Surat at the uniform rate of 2½ per cent. duty, will cease from and after 8th December 1872. (G. N. dated 8th November 1872; *vide* G. R. No. 5550 of the same date.)

(2) Any levy by the Marfatya of the Portuguese Factory at Surat of an import duty of 2½ per cent. *ad valorem* or any other duty on goods brought from Diu in a Portuguese vessel is illegal, and the importers are not bound to pay it. (L.R. No. 19, dated 21st February 1873; *vide* G. R. No. 1186, dated 28th idem.)

**10.** *Uniforms.*—It having been considered necessary, for the better efficiency of Her Majesty's Customs Preventive Service at Bombay, that the whole of the officers composing that body should be in uniform, the Honourable the Governor in Council is pleased to approve of and sanction, in supersession of previous orders, the following rules, and to declare that the same shall for the future be recognized and adopted as the "Dress Regulations" of that service:—

*Cap.*—Navy blue cloth, with plain silk or mohair band, ornamented with a badge with the letters "H. M. C." in silver or white metal, surmounted with a crown and enclosed in a laurel wreath worked in gold thread.

*Jacket.*—Pea, Navy blue cloth, serge or venetian, double-breasted with a gilt Imperial crown on each lappet and eight gilt Regulation buttons in front and three crossways on the cuffs of each sleeve.

*Jacket.*—For Superintendent, Deputy Superintendent and four Inspectors, same as above with distinctive lace on the cuffs of the sleeves in lieu of the buttons worn by the officers as follows:—

Superintendent and Deputy Superintendent, double ring of gold lace round the cuff of each sleeve, half an inch in width.

Inspectors, single ring of gold lace on each sleeve of the same width.

*Coat.*—Surtout or frock with Imperial crowns as above and same number of buttons, and with the same distinctions as those adopted for the double breasted jacket appointed to be worn on duty.

*Vest.*—White, or of the same colour and material as the coat, with six Regulation buttons.

*Trousers.*—White or Navy blue in the hot weather, and when exposed on duty the officers will be permitted to wear a white tunic instead of the blue pea jacket. The white tunic to have one row of five Regulation buttons down the front, the Imperial crowns to be worn, one on each side of the collar, and one-and-a-half inches from the opening in front.

Instead of the cap, a white helmet with a white pagri may be worn. (G. N. No. 2769, dated 8th April 1895.)

**11.** It having been considered necessary, for the better efficiency of Her Majesty's Customs Preventive Service at Karáchi, that the whole of the officers composing that body should be in uniform, the Honourable the Governor in Council is pleased to declare that the Rules sanctioned in Government Notification No. 2769, dated 8th April 1895, shall (with the omission of the words "Deputy Superintendent") be recognized and adopted as the Dress Regulations of that service. (G. N. No. 4289, dated 8th June 1895.)

**12.** The Dress Regulations of the Customs Preventive Service at Bombay prescribed in Government Notification* dated 17th August 1874, with the substitution of the letters "H. M. C. & S." for the letter "H. M. C." on the badge of the cap, should be extended to the Coast Guard Service and Inspectors of the Salt Department. The Superintendent and five Senior Inspectors of the Coast Guard service should be deemed to be the officers entitled to wear the dress prescribed for the Superintendent, Deputy Superintendent and four Inspectors of the Customs Preventive Service. (G. Rs. Nos. 4856, dated 9th September 1874, and 19, dated 3rd January 1881.)

* Superseded by G. N. No. 2769, dated 8th April 1895.

**13.** Preventive officers of all grades should be required to provide themselves with uniforms at their own expense.

It does not appear requisite to supply the tallymen on salaries of Rs. 40 and Rs 30 per month with uniform. All that is necessary is that they should, when on duty, wear some distinguishing badge to show that they are in Government employ, and arrangements may be made to supply them with such badges. (G. R. No. 2877, dated 11th April 1883.)

**14.** *Jeddah Salt Measure 'Cantar.'*—For the purposes of Customs duties, the equivalent of the Jeddah salt measure called "Cantar" should be fixed at 95 lbs. avoirdupois. (G. I., F. & C., No. 6010, dated 7th October 1874; *vide* G. R. No. 5511, dated 17th idem.)

**15.** *Returns of vessels entering from and clearing to foreign countries.*—The Commissioner of Customs and the Commissioner in Sind should submit, for transmission to the Government of India, annual returns in the following form, showing the number and tonnage of vessels which entered from and cleared to foreign countries at the ports under their charges:

Statement showing the number and tonnage of vessels (including steamers and distinguishing native craft) which entered from and cleared to foreign countries at ports in the Bombay Presidency, including Sind, in the year (with cargoes and in ballast)

| Countries. | Entered. | | Cleared. | |
|---|---|---|---|---|
| | Vessels. | Tons | Vessels. | Tons. |
| *Vessels not Native.* | | | | |
| Full detail of countries. | | | | |
| *Native Craft.* | | | | |
| Full detail of countries. | | | | |

(G. I., R., A. & C., No. C.—201, dated 26th June 1875; *vide* G. R. No. 3810, dated 7th July 1875.)

**16.** *Registry of Vessels.*—"If the schooner 'Nelly' (belonging to Port Louis, Mauritius, has been broken up in this port * * *, her certificate of registry should be forwarded by the Registrar of Shipping of this port to the Registrar of Shipping at her port of registry. This is provided by Section 53 of the Merchant Shipping Act, 1854, which also requires that in such a case her certificate of registry should be delivered to the Registrar of Shipping at the port where the breaking up occurs." (Solicitor to Government, No. 991, dated 25th September 1875; *vide* G. R. No. 5644, dated 5th October 1875.)

(1) The Registrars of Shipping at the ports named below should insert in their annual lists

of shipping, the particulars of the gross tonnage of sailing and steam vessels as well as the net register tonnage.

*Indian Ports of Imperial Registry.*

| | |
|---|---|
| Akyab ... | ... (Local also) |
| Bombay ... | ... Do. |
| Calcutta... | ... Do. |
| Cochin ... | ... Do. |
| Madras ... | ... ... |
| Moulmein | ... (Local also) |
| Rangoon | ... ... |

(G. I., F. & C., No. 214, dated 15th January 1887; *vide* G. R. No. 679, dated 28th idem.)

(2) Local Boards must be counted amongst "Her Majesty's subjects residing within the Presidency of Bombay," and therefore vessels belonging to them are liable to be registered under Act XIX of 1838, if they are employed in such places as would render them liable to be registered under that Act, if they were the property of private owners. The Act applies to 'harbour craft' and to vessels 'employed on the coasts,' *i.e.*, on the sea-coast. It does not apply to vessels employed exclusively on rivers and creeks unless they ply to places which, although situated on such rivers or creeks, may reasonably be held to be on the sea-coast. (L. R No. 231, dated 23rd February 1888; *vide* G. R. No. 1607, dated 8th March 1888.)

(3) Sections 4 and 6 of Act XIX of 1838 contemplate that, at each Continental port, the registry of vessels shall be made and the duty of marking or branding and of ascertaining the burthen of vessels shall be performed either (1) by the Collector of Sea Customs at such port, or (2) by such other person as the Government of Bombay appoints to act at such port in the execution of the Act. By clause (7) of Government Notification No. 6512-A. of 20th September 1882, (published in the *Bombay Government Gazette* for 1882, Part I, 717), all Sarkárkuns in charge of tálukas were appointed Customs collectors under the Sea Customs Act, 1878, for the ports in their respective charges, and this officer is the preson who for years past has made the registry of vessels at every Continental port; and the Department wishes him to continue to do so. No further notification or appointment appears, therefore, to be necessary under Act XIX of 1838. The Sarkárkun should, however, not only make registry of vessels, but also perform the duty, through his subordinates, and, when necessary, under his certificates, of marking or branding or ascertaining the burthen of vessels.

Coast Guard Inspectors have received special instruction in the rules regarding the measurement of vessels, and Sarkárkuns have had no such instruction. But as both Sarkárkuns and Coast Guard Inspectors cannot be appointed to act in execution of Act XIX of 1838, and the former are the officers already holding the office which qualifies them so to act, it is desirable that by Department arrangement the Coast Guard Inspectors should be made to act in subordination to the Sarkárkuns. Certificates of measurement, when necessary for evidentiary or other purposes, should be signed by the Sarkárkun, but the Coast Guard Inspector who actually made any measurement could be required to attach his initials to the certificate before it is signed by the Sarkárkun. (L. R. No. 1284, dated 3rd August 1891; *vide* G. R. No. 5730, dated 21st idem.)

17. *Boxes, &c., intended for private or official use on board vessels of Royal Navy arriving manifested as cargo.*—Boxes and parcels intended for private or official use on board vessels of Her Majesty's Navy, which arrive as manifested cargo, need not be treated as cargo for inclusion in the statistical returns, and may be passed on board the vessel for which they are intended or which is to convey them to their destination, on the Deputy Commissioner's order without documents, the manifest of the importing vessel being cleared by a note that this has been done. Government have no objection to cases for naval officers serving on distant stations being sent on board the flag or other ship in Bombay to be forwarded to them, on receipt of a written requisition by the Officer Commanding. (G. R. No. 562, dated 2nd February 1878.)

18. *Sampling of goods.*—The power given by Section 178 of Act VI of 1863 and continued by Section 195 of the new Customs Act VIII of 1878 to take samples of goods for the purpose of ascertaining their value, is viewed with some apprehension by merchants. It is alleged that in certain cases as those of prints or fancy goods, the ideas of the importers may be communicated to others who would pirate them to the detriment of the importer. The officers employed in valuing goods for the Customs House should be warned to guard against this to the utmost of their power, by taking care not to show the samples publicly or to persons who might make use of them in the manner apprehended. Any flagrant instance of carelessness in this respect would be deserving of punishment. (G. I., R., A. & C., No. 50 dated 21st March 1878; *vide* G. R. No. 1776 dated 6th April 1878.)

19. *Interpretation of Section 201 of Act VIII of 1878.*—Doubts have arisen as to the interpretation of the terms of Section 201 of the Sea Customs Act, VIII of 1878, which provides that 'the Customs Collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.' This section reproduces the last clause of Section 191 of Act VI of 1863, the fee being limited to one rupee by the new Act, whereas under the old law it might have amounted to ten rupees.

It seems that the practice under the old law in some Custom-houses was to levy a fee or not, according to the discretion of the Collector. This is the view still held in Calcutta, and perhaps in some other Custom-houses.

Another interpretation of the section, however, —and this is the interpretation which it appears has been adopted recently in the Bombay Custom-house, —is that the law allows of the exercise of the Collector's discretion only in regard to permission to make an amendment; but that if such permission is given, the payment of the fee of one rupee must be insisted on.

It seems to the Governor General in Council that this is in fact the correct interpretation of the section. The law, as framed, does not extend any discretion to the payment of the fee, which follows necessarily on authority for the amendment being given, and it is only in regard to the authorization of an amendment that a discretionary power remains.

It has, however, been represented that the levy of the fee in every case without exception causes unnecessary hardship and annoyance, and as it is clear that the authority vested by law with the entire disposal of the revenue realised by such fees, and which can also direct their refund, is competent to dispense with their payment, the Governor General in Council is pleased to authorize Customs Collectors to dispense with the payment of the fee in cases in which its enforcement is not considered necessary to check carelessness and prevent unnecessary trouble being given to Customs establishments. His Excellency in Council does not doubt that the discretionary power now vested in Customs Collectors will be wisely and liberally exercised, and the great importance of maintaining, so far as may be possible, friendly relations between the mercantile community and the Customs establishments always borne in mind.

Cases sometimes occur in which alterations are made in the quantities entered in the papers presented by importers, the actual quantity as ascertained by weighment being found to be less than the invoice weight. In all such cases, duty should, of course, be charged on the quantities and qualities specified in the papers as amended, not as originally entered at the Custom-house.

(G. I., R., A. & C., No. 1, dated 2nd September 1878; *vide* G. R. No. 4797, dated 19th idem.)

**20.** *Vessels coming from or going to Camorta to be treated as vessels trading with Foreign Ports.*—As there is danger of illicit trade being carried on between the Straits Settlements and India *viâ* Camorta,* the Customs officers should treat all vessels arriving from that port or going thither as regards examination of goods and control by the Preventive Department as vessels trading with foreign ports. (G. I., R., A. & C., No. 83-C., dated 18th April 1879; *vide* G. R. No. 2182, dated 24th idem.)

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* Under the notification by the Government of India, Home Department, No. 87, dated 1st April 1879, Camorta and Port Blair were declared by the Chief Commissioner of the Andaman and Nicobar Islands under Section 11 of the Sea Customs Act, 1878, to be ports for the shipment and landing of goods.

**21.** *Arms.*—Weapons and firearms lying unclaimed in the Bombay and Karáchi Customs Houses should be handed over for disposal by the Collector of Customs, Bombay, to the Commissioner of Police, Bombay, and by the Collector of Customs, Káráchi, to the District Superintendent of Police, Káráchi. (G. Rs. Nos. ,921 dated 21st February 1879, and 1865, dated 10th March 1886.)

(1) Under Section 27 of the Indian Arms Act, 1878, the Governor General in Council is pleased to exempt from the prohibitions and directions contained in Section 6 of the said Act, such arms, ammunition, and military stores brought into an Indian port as may be declared under manifest to be consignments, without transhipment, to another port, provided such other port be not situate on the coast of India, between the most westerly point of India and the most southerly point of British Burma, and provided such port be not a foreign port on the eastern sea-board of Africa.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, the port into which they may have been brought.

(G. I., H. R. & A., Not. No. 1572, dated 29th August 1879; *vide* G. R. No. 4848, dated 11th September 1879; *vide* also G. R., J. D., No. 1687, dated 14th March 1882.)

(2) In continuation of Notification No. 1572, dated the 29th August 1879, it is hereby declared that, under Section 27 of the Indian Arms Act, 1878, the Governor General in Council is pleased to exempt, from the prohibitions and directions contained in Section 6 of the said Act, such arms, ammunition and military stores brought into an Indian port as may be declared under manifest to be consignments without transhipment to another Indian port, provided that the port to which such arms, ammunition or military stores are consigned is one of the ports named in Rule 6 of the Rules published under Home Department Notification No. 518, dated 6th March 1879.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, any port other than that to which the articles are consigned.

(G. I., H. R. and A., Notn. No. 75, dated 14th January 1880; *vide* G. R. No. 377, dated 23rd idem.

(3) Doubts having arisen as to the procedure to be followed in respect the export of arms and ammunition to persons in Native States who enjoy privileges when in British India under the Arms Act and Rules, the Governor General in Council has been

pleased to specially empower the Commissioners of Police in Bombay and Madras and the Deputy Commissioner in Calcutta to grant export licenses subject to the conditions specified below, namely,—

(*a*) The consignment for export must consist only of arms and ammunition in reasonable quanties and for personal use.

(*b*) The consignee must belong to one of the classes of persons mentioned in clause I of Home Department Notification* No. 518 (Public), dated the 6th March 1879.

(*c*) In all cases of doubt, and specially when the consignee is not a European subject of Her Majesty, and a gazetted civil or commissioned military officer, the Commissioner or Deputy Commissioner of Police must refer to the Political authority in the Native State to which export is to be made.

(*d*) The licenses will be granted free of charge.

(*e*) The Commissioner or Deputy Commissioner will keep a list of such licenses.

(*f*) In all other respects the Commissioner or Deputy Commissioner will be guided by the existing rules relating to export licenses; and more particularly it will be necessary for him to send a copy of each license, as it issues, to the Political authority in the State to which the export is made.

(G. I., For. Dept., No. 1051-I., dated 22nd March 1884; *vide* G. R. No. 765, dated 27th January 1885.)

**22.** *Confiscations.*—When articles likely to be of use to Government for any purpose are confiscated for any reason by the Customs Department, the instructions of Government in the Revenue Department as to their disposal should be applied for and obtained. (G. R. No. 2153, dated 24th April 1880.)

**23.** *Customs Administration Report and Trade Review.*—The Government of India will not press for the incorporation of the Trade Review which forms the introduction to the Annual Volume of Statistics with the Administration Report of the Customs Department which latter may expediently be retained as a separate publication.

The Trade Review which is in its proper place at the beginning of the volume of Statistics, and should remain there, is hardly even yet, though it has been much improved recently, as full and complete as it should be. The trade of the Continental ports is very scantily treated, and generally both as regards foreign and coasting trade the causes of the fluctuation of trade are not discussed with the clearness and fullness required for the adequate interpretation of the statistics of a Presidency of such great commercial importance as that of Bombay.

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* Republished in the *Bombay Government Gazette* under Government Notification, Judicial Department, No. 1484, dated 11th March 1879.

In the Customs Administration report all figures concerning trade that may be commented upon should be taken from the volume of Trade Statistics in order to avoid discrepancies between the Trade Review and the Administration Report. (G. I., F., C., No. 3256, dated 27th September 1881; *vide* G. R. No. 5956, dated 10th October 1881.)

**24.** *Buoys.*—No buoys should be removed from their position without the previous sanction of Government, for which timely application should be made. (G. R. No. 4680, dated 18th July 1882.)

(1) The 15th May should be fixed as the date before which no buoys should be removed. Timely notice should be given to Government every year of the exact date on which it is proposed to take up the buoys, the date being fixed in view of the circumstances of the season. It is essential that this should be done in order that the public may be informed in time of the date on which it is intended to raise each buoy. (G. R. No. 5990, dated 14th August 1883.)

**25.** *Verification in Turkish Consulates and by Customs authorities of manifests of certain articles exported from India to Turkish Ports.*—"With reference to a communication received from the Imperial Ottoman Embassy at London, I have the honour to state that, as the Roumanian Government, contrary to the interest of the Turkish Government, has increased the duties on the articles imported into that country from the Ottoman dominions, the Government of Sublime Porte have been compelled to make a similar increase, from the 21st of January 1886, in duty on the articles mentioned in the accompanying list, imported into Ottoman dominions from Roumania.

"I am, therefore, desired to request that the Government of this country will be kind enough to instruct the authorities concerned, to require the parties sending those articles from this country to any Turkish port, to get their manifests verified in the Turkish Consulates in order that these articles may not be taken as exported from Roumania. Where there is no Turkish Consulate, the Customs authorities may be instructed to verify such manifests. In case of there being no such verification on the manifests, the goods will be considered as exported from Roumanian ports."

| Articles. | Rate. | Duty. | |
|---|---|---|---|
| | | Piastres. | Paras. |
| Living oxen and cows ... ... | Per head ... | 160 | ... |
| „ sheep and goats ... ... | „ ... | 15 | ... |
| „ lambs and kids ... ... | „ ... | 7 | 15 |
| Butter, fresh, salted or artificial ... | Per 100 gross kilos. | 225 | ... |
| Fat ... ... ... ... | „ ... | 150 | ... |
| Cheese preserved in salt-water, cheese dry, cheese kept in leather bags ... | „ ... | 150 | ... |
| Salted and dry fishes ... ... | „ ... | 125 | ... |
| Wheat ... ... ... | „ ... | 15 | ... |
| Rye, maize (Indian wheat), barley, oats and millet ... ... ... | „ ... | 10 | ... |

| Articles. | Rate | Duty. | |
|---|---|---|---|
| | | Piastres. | Paras. |
| Wheat-flour ... ... ... | Per 100 gros. kilos. | 30 | ... |
| Other flour ... ... ... | " ... | 20 | ... |
| Dry French bean ... ... | " ... | 17 | 50 |
| Spirits in Casks ... ... | " ... | 100 | ... |
| *Observations.*—Spirits in bottles will be charged 50 per cent. more. | | | |
| Purified and unpurified rock oil ... | " ... | 40 | ... |
| Timbers (no deduction allowed for the distance occurring in measurement between the pieces of wood tied in a bundle)— | | | |
| (*a*) Timber in blocks cut by saw and smoothed with planes (Galatz), planks, narrow planks, and the like ... ... ... ... | Per cubic metre | 30 | .... |
| (*b*) Poles, masts, rafts, and the like. | " .. | 20 | ... |

The duty will be levied in Turkish pounds equal to 200 piastres.

(Letter from the Consul-General for the Ottoman Empire at Bombay, No. 37, dated 19th October 1886; *vide* G. R. No. 7765, dated 3rd November 1886.)

**26.** *Turkish Vessels.*—The Commissioner of Customs should supply the Consul General for the Ottoman Empire at Bombay at the end of every month with a list of all the vessels under Turkish flag, such as buglows, &c., passing and repassing the port of Bombay, showing their names, tonnage, the names of captains, the particular country to which they belong, and the number of crews. (G. R. No. 7933, dated 10th November 1886.)

**27.** *Certificates of origin for British goods exported to Spain.*—The following circular was issued by the Vice-Consul for Spain, Bombay, on 31st January 1898:—

> Shippers to Spanish ports are informed that certificates of origin have to be made out in duplicate and in accordance with the model A annexed. The original must be signed by one of the following authorities before whom the shippers' declaration is to be made and the invoices of the goods be presented, viz.:—
>
> > The Chamber of Commerce, the Mayor, the Police Magistrate (not J.P.'s) and the Customs authorities. It will be viséd then by the undersigned. The duplicate will be retained at the Vice-Consulate, but need not be signed by the authorities.
>
> It is recommended that certificates be made out in Spanish or French in order to avoid the trouble, expense and delay which may occur by their having to be translated if written in other languages.

A

FORM FOR MERCHANT'S DECLARATION.

*Certificate of Origin.*

I, the undersigned (1) .....................................
do hereby certify that Messrs. (2) .......................

.........Merchants of (3) Bombay, have declared before me, under their own responsibility, that the goods mentioned below are of British origin and manufacture, according to *bonâ-fide* invoices which have been presented to me by the senders, which goods are to be sent to (4) ............ ...............
and consigned to (5) Messrs...........................
of.............................

| Number and description of packages. | Marks. | Numbers. | Gross weight in kilos. | Class and description of goods. |
|---|---|---|---|---|
| | | | | |

Declared under our own responsibility (6)

(7)....................

(8)....................

Directions—

1. Name of authority issuing the certificate.
2. Name of Merchants.
3. Full address of Merchants.
4. Place of destination in Spain.
5. Name, profession and address of consignees in Spain.
6. Signature of Merchants.
7. Date and signature of authority issuing the certificate.
8. Consular Legalization.

The validity of this certificate expires six months from the date of the vise.

The new form of certificate issued by the Vice-Consul for Spain in Bombay has been adopted, but it has been directed that the origin or manufacture of the goods mentioned in it should be specified as British Indian, Native Indian, Persian, Arabian or Chinese, as the case may be. The Collector cannot accept signatures of leading firms on this certificate without requiring the presence of their representatives at the Customs House (G.R. No. 1720, dated 9th March 1898.)

**28.** *Certificates of origin for goods exported to Italy.*—The Italian Government having failed to renew the Treaty of Commerce with France have been compelled to adopt reciprocity of treatment towards almost all descriptions of French goods imported into Italy, enforcing a differential tariff. In order to avoid possible errors of judgment by subjecting other foreign goods to such differential treatment, the Italian Government have decided upon having recourse to certificates of origin to be enforced as per the following directions:—

The certificates of origin may be granted either by the Chambers of Commerce or similar authorities, by the Italian Consuls or Municipal authorities as also by Foreign Customs.

The required document should contain marks, quality and quantity of goods and certify that they are products of the soil or industry of the country from which they are shipped.

The Customs officers may be satisfied instead of the above certificates of origin with the simple original invoices, and they are authorized also not to request production of invoices for such goods that may bear the characteristic mark of the products of the country of origin or form almost a monopoly such as the typical wines, pilchards of Spain, English herrings, Sweden stock fish, &c., &c.

The said certificate of origin will not be wanted for goods coming directly from the country of production, provided they have not been transhipped or the steamer called at any intermediate French port or ports.

As for the parcels post, the declaration of the sender will stand for the certificate of origin.

The Customs authorities are allowed all discretion in dealing with such certificates of origin, provided they should be amply satisfied as to the origin of goods, and they are instructed not to embarrass or check the trade by enforcing this new rule until ample time has elapsed for it to be known abroad.

This new rule is not applicable to small parcels carried by passengers for which the usual Customs tariff will be enforced.

(G. R. No. 3323, dated 23rd May 1888.)

**29.** *Establishments.*—So long as arrangements are made for recovering the cost of pensions and allowances in accordance with Article 823 of the Civil Service Regulations, the sanction of the Government of India is not necessary to such appointments as that of a clerk on Rs. 40 a month entertained in the Prince's Dock establishment at the cost of Messrs. Shepherd & Co. (G. I., F. & C., No. 2934, dated 12th June 1889; *vide* G. R. No. 4923, dated 9th July 1889.)

(1) The establishments attached to the Chief Account Officer of Customs, Salt, and Opium and the office of the Reporter General of External Commerce which are under the direct control of the Commissioner of Customs, Salt, Opium and A'bkári, should be considered as one in the matter of transfers and promotions. (G. R. No. 8927, dated 12th November 1892.)

**30.** *Purchase, construction and repairs of launches, vessels, &c.*—The obtaining of a steam launch from England through a private firm is inadmissible, being in contravention of the orders contained in the Resolution of the Government of India, Finance Department, No. 2586, dated 23rd May 1889, regarding the supply of European stores required for the public service. The Secretary of State has also clearly laid down in his despatch No. 139 (Military), dated 31st July 1890, that the purchase of a vessel in India without his previous sanction is a departure from the orders prohibiting local purchases.

The rules contained in the following Resolution of the Government of India in the Public Works Department, No. 455 M., dated 30th December 1890, do not make it compulsory on Local Governments or Departments to have their launches built in the Bombay or Kidderpore Dockyards under all circumstances. It is, however, considered desirable that those establishments should be employed as largely as possible: —

"In supersession of previous orders on the subject the Governor General in Council in pleased to approve of the following modified rules on the subject of the construction and repair of steam-boats, lauches and other vessels for the use of Government by the Government dockyards at Calcutta or Bombay, and by private firms.

"(2) In future, work which is connected with the construction of Government vessels must, in all cases, be carried out either by Government workshops or dockyards, unless for any special reason it appears that the employment of private firms will be more economical, or if workshops or dockyards are unable, by press of other demands, to execute the work as speedily as is necessary.

"(3) Local Governments and Administrations are at liberty in every case to call for estimates for any work which has to be done, both from Government dockyards and private firms simultaneously, and to decide, with reference both to the amount of the tenders received and to other considerations, how the work shall be executed.

"(4) An annual return is to be submitted on the 31st December of each year to the Government of India showing all cases in which work, of the nature referred to, has been given to private firms in preference to Government workshops or dockyards, with a full explanation of the reasons which led to the employment of the private firms.

"(5) As regards repairs to Government vessels, Local Governments and Administrations, except those of Bengal and Bombay, where Government dockyards exist, will probably find it to their advantage to have such repairs as may be required executed locally, and the return prescribed in the preceding paragraph need not therefore, in their case, specify repair work executed by private firms. In the case of the returns from Bengal and Bombay, the returns should, however, specify such repairs, which should be executed, whenever possible, at the Government dockyards."

(G. I., Mar. Dept., No. 586, dated 26th June 1891; *vide* G. R. No. 4727, dated 11th July 1891.)

**31**. *Portuguese Custom-houses, &c.*—The following Resolution of the Government of Portuguese

India and statements showing the land and sea custom-houses and the chaukis and guard posts under them on the sea board and land frontier of the Portuguese Settlements of Goa, Daman and Diu, which have been received from His Excellency the Governor General of Portuguese India, are published for general information :—

"No. 71.—In order to put into execution what has been determined by Resolution No. 23 of 14th ultimo, regarding the re-establishment of the Customs Rules in force before the Anglo-Portuguese Treaty of 26th December 1878, I deem it convenient, after hearing the Acting Commissioner of Customs, to declare, on behalf of the Governor General, that the land and sea customs-houses and the chaukis and outposts under them are the following :—

The New Goa Custom House.
Chauki at Agoada.
Customs House at Mormugoa.
Customs Post at Col.
Do. at D. Paula (*a*).
Delegation at Collem.

* *

Customs House at Sanguem.
Post at Tivem.
Chauki at Mollim (*b*).
Do. at Intorlim.
Do. at Naiquinim.
Do. at Zewa.
Do. at Cuessim.

* *

Customs House at Betul.
Post at Agonda.
Do. at Nuem.
Do. at Cabo de Rama.
Do. at Cananguinim.
Do. at Cavelassein (*a*).
Do. at Serambatim (*a*).

* * *

Customs House at Talpona.
Chauki at Pollem.
Do. at Supanguddi.
Do. at Palvodim.
Do. at Peramarogo.
Do. at Butpalle.
Do. at Udenool.
Do. at Galgibaga (*a*).

* * *

Customs House at Chapora.
Chauki at Tiracol.
Post at Quirampanim.
Do. at Sanvarzuna.
Do. at Morgim.
Do. at Baga (*a*).

* * *

Customs House at Doromarogs.
Chauki at Chandel.
Do. at Tarxem.
Post at Sallem.
Do. at Singuervalle (*a*).
Do. at Neibaga.
Do. at Avcornem.

* * *

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(*a*) These posts are guard-houses.
(*b*) The present chauki was established in substitution of the former custom-house.

Customs House at Sanguelim.
Chauki at Veluz.
Do. at Quelandem.
Do. at Manliguem.
Post at Quelgate (a).
Do. at Churchirem.
Do. at Codal.
Do. at Surla (a).

Thus the above substitutes the Resolution No. 29 of the 16th ultimo published in the *Government Gazette* No. 7.

All authorities and other persons concerned in the execution of this will so understand and duly execute it.

(Signed) J. M. C. Taborda,
Secretary-General.

*Government House, Panjim,*
*10th February 1892.*

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Copy.

*Statement showing the Chaukis and Posts under the Daman Customs House.*

| Districts. | Designation of Customs Houses and their Chaukis and Posts. | Remarks. |
|---|---|---|
| District of Daman. | Daman Custom House... | Levying post. |
| | Chauki at Bensolor ... | |
| | Post at Varacunda ... | |
| | Do. at Colieque ... | |
| | Do. at Atiavar ... | |
| | Do. at Dabel ... ... | |
| | Do. Bamampuja ... | |
| | Do. at Calem ... ... | |
| | Do. at Palcete ... | |
| | Do. at Lower Daman... | Guard-house. |
| | Do. at Vôr ... ... | |
| | Do. at Patalia... ... | |
| | Do. at Vanguinim ... | |
| | Do. at Nandi ... ... | |
| District of Nagar Avely. | Chauki at Dadra ... | Levying post. |
| | Post at Algad ... ... | |
| | Do. at Duemedy ... | |
| | Do. at Racoly... ... | |
| | Do. at Velugao ... | |
| | Do. at Randa ... ... | |
| | Do. at Silly ... ... | |
| | Do. at Querdi ... ... | |
| | Do. at Dudonim ... | |
| | Do. at Cumbaivary ... | |
| | Do. at Luary... ... | |

(Signed) J. F. DeSouza Gaspar,
Acting Commissioner of Customs.

*New Goa, 16th June 1892.*

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(a) These posts are guard-houses.

COPY.

*Statement showing the Posts under the Diu Customs House.*

| Designation of Customs Houses and their Posts. | Where situated. | Remarks. |
|---|---|---|
| *Diu Custom House.* | | |
| Post at Brancavara... | On the Brancavara Bandar. | Levying post. |
| Do. at Gogola ... | At the Gogola Gate. | |
| Do. at Passo Covo... | In the Passo Covo Fort. | |
| Do. at Passo Secco.. | In the Passo Secco Fort. | |
| Do. at Simbor ... | In the Simbor Fort. | Levying post from October to February every year during the bumblo-fishing season. |
| Do. at Brancavara..., | In the Brancavara Fort. | Guard-house. |
| Do. at Nagoa ... | In the Nagoa Fort . | |
| Two posts at Gogola. | In the Gogola village. | |

(Signed) J. I. DESOUZA GASPAR,
Acting Commissioner of Customs.

*New Goa, 16th June 1892.*

(True Copy)

(Signed) J. M. C. TABORDA,
Secretary-General

*Secretariat-General,*
*20th June 1892.*

(G. N. No. 7254, dated 13th September 1892.)

32. *Inspection of sea-going vessels.*—The Commissioner of Customs, Salt, Opium and A'bkári should issue to the officers subordinate to him instructions similar to those issued by the Commissioner in Sind to the Customs Preventive Service at Karáchi and the Customs officers elsewhere in Sind to inspect sea-going vessels and to report to the proper authorities all cases of infringement of the rules for preventing collisions at sea which may come to their notice. (G. R. No. 6414, dated 5th September 1893.)

# ENCUMBERED ESTATES.

## I.—Gujarát Encumbered Estates.

**1.** In the case where the lands handed over to the manager appointed under Act XV of 1871* are in the possession of tenants of the mortgagees, the standing crops clearly belong to the tenants of the mortgagees, and the manager should only collect from them the rent in grain or in money which they had agreed to pay to the said mortgagees.

* Repealed by Act XIV of 1877, which with the exception of the last three sections has been repealed by Act XXI of 1881.

In the case where the lands were cultivated by the mortgagees personally, the standing crops should be enjoyed by the mortgagees personally in lieu of the landlord's rent; the Tálukdári Settlement Officer should levy from them an assessment equivalent to the ordinary assessment collected by Government from similar lands in the neighbourhood.

In the first of the cases above mentioned, if the rents agreed to be paid by the cultivators to the mortgagees shall be found to be excessive, the manager need only levy from the cultivators rents equivalent to the ordinary assessment on similar lands held under Government in the neighbourhood.

The rents thus collected from the mortgagees or the sub-tenants of the mortgagees should be taken into account in the ultimate settlement of debts between the Tálukdárs and the mortgagees. (G. R. No. 1351, dated 22nd March 1872.)

**2.** The manager may compel the production of any documents, no matter in whose possession, under Section 14† of the Broach Thákors' Relief Act, No. XV of 1871. (L. R. No. 80, dated 6th July 1874; *vide* G. R. No. 3608, dated 14th idem.)

† Cf. Section 35 of Act XXI of 1881.

**3.** If a Thákor whose estate is managed under Act ‡ XV of 1871 succeeds to an estate encumbered with debts, those debts cannot be settled according to the rules applying to liabilities for the liquidation of which the Thákor's original estate was brought under the Act. Section 9§ of Act XIV of 1877 describes the consequences which are to ensue upon the publication of the order of management, but each of the consequences refers only to "the debts and liabilities mentioned in Section 8," which are "all debts and liabilities to which the Thákor is subject, or which are charged on the whole or any part of his immoveable property" *on the date of the publication of the order of management.* And although Section 8 || expressly provides that the order of management shall extend to all immoveable property "which may be acquired by or devolve on the debtor during the continuance of the management," there is nothing in Part IV of the Act (which deals with "the proof of debts and the scheme for liquidation") to empower the manager to prepare a scheme for the liquidation of subsequently acquired debts and liabilities. (L. R. No. 1102, dated 25th September 1877; *vide* G. R. No. 6000, dated 5th October 1877.)

‡ Now Act XXI of 1881.

§ Cf. Section 9 of Act XXI of 1881.

|| Cf. Section 8 of Act XXI of 1881.

**4.** A holder of wazifa land is not a Thákor within the meaning of Act XIV* of 1877. The tenures under which wazifa and jághír lands are held differ so materially that a jághirdár cannot include a wazifdár. A Thákor, the bulk of whose property is in a district other than those of Broach and Kaira, cannot be considered to be within the scope of the Act, because he may happen to have 15 or 20 acres of land within those districts. (Adv. Gen. No. 8 of 1878; *vide* G. R. No. 330, dated 21st January 1878.)

* Now Act XXI of 1881.

**5.** It appears that in the case of a joint application under the Broach and Kaira Encumbered Estates' Act, it is competent to the officer who makes the enquiry under Sections 5 and 6 to require the applicants to give precise information as to whether they are or are not divided in estate, and as to whether their debts are joint or separate debts, and it is competent to the Commissioner under Section 7 to direct further enquiry on this point.

But where both the debts and the estate are joint, the application ought to be made in the joint names of all the co-parceners, and the order of management ought to include all such co-parceners' names.

The individual liabilities of several separated brethren cannot legally be clubbed together. If the applicants are really divided in estate, the case of each one of them ought to be dealt with separately on its own merits. Undivided brethren do, it is true, occasionally own separate property of their own (see the note at page xli of the introduction to West and Bühler's Digest of Hindu Law, Book I and the authorities there referred to), but even then their debts are usually the joint debts of the family and not their own merely. And even if the debtor who makes an application under the Act is an undivided brother having separate property and separate liabilities, the order of management can only properly extend to his separate property and to his individual share in the undivided property. The Act would not justify the manager in interfering with the other parceners' shares in the undivided estate unless they also happened to have taken the benefit of the Act on separate applications, and each share would have to be separately released from management as soon as the liabilities charged upon it were liquidated. (L. R. No. 123, dated 12th February 1878; *vide* G. R. No. 903, dated 19th idem.)

**6.** The Commissioner should not grant applications under the Broach and Kaira Encumbered Estates' Act except under peculiar circumstances, unless there is reason to suppose or know that the debts exceed the total amount of five years' net profits of the applicants' respective estates. The determination of what constitutes 'peculiar circumstances' is left entirely to him. (G. R. No. 4425, dated 29th August 1878.)

**7.** When a separate estate burdened with debts devolves on a debtor whose estate is already under management, the proper course is to notify the fact and to issue a separate notice to the creditors under Section 12 of Act XXI of 1881 as if the estate had been formally brought under management. (L. R. No. 1524, dated 27th November 1882; *vide* G. R. No. 8623, dated 9th December 1882.)

**8.** In exercise of the power conferred by Section 3 of the Broach and Kaira Encumbered Estates Act, 1881, the Governor in Council is pleased, with the previous sanction of the Governor General in Council, to declare that the Máliks of Thásra in the District of Kaira are Thákors for the purposes of the said Act. (G. N. No. 5295, dated 16th July 1883.)

**9.** Under Section 9 of Act XXI of 1881, as soon as an order of management is published in the *Bombay Government Gazette*, all proceedings in respect to the debts and liabilities to which the debtor therein named is subject, shall be stayed, and the operation of all processes, executions and attachments then in force in respect of such debts and liabilities shall be suspended, and no fresh proceedings, processes, executions or attachments shall be instituted in or issued by any Civil Courts in British India in respect thereof. Under No. 12[*] of the rules made under Section 31 of Act XIV of 1877 and saved by Section 2 of Act XXI of 1881, a copy of the Commissioner's notification shall be affixed in the Court of the Subordinate Judge within whose jurisdiction the debtor resides or the bulk of his estate is situated, and one copy in the Court of the District Judge to whom such Judge is subordinate.

[*] *Vide* page 537 of the Compilation of General Rules in force in the Revenue Department, third edition.

This is intended to give the Courts intimation of the fact that a debtor's estate is under management.

But it does not appear that a Court could act on such an intimation alone.

The mere production of the published order would, under Section 78 of the Evidence Act, 1872, be sufficient proof of the notification.

But the Court must of course be satisfied that the debtor in respect of whom execution is sought, is the person referred to in the order of management, and cannot of its own motion raise an objection without evidence adduced or allegation made.

The Collector's certificate would have to be produced by somebody.

The Courts cannot carry on their judicial proceedings by official correspondence, and the certificate would be no proof that the debtor was the person referred to in an order.

The production of the order would do all that the production of the certificate could do, and if the identity of the debtor with the person mentioned in the order were challenged, the Court could not dispense with evidence on that point on the mere strength of the certificate.

If any proceedings in execution are instituted or continued after an order of management barring, staying or suspending them, they are absolutely void, and no sale under them will pass any property to the purchaser, and any attempt by the purchaser to obtain possession could be at once defeated on the production of the order of management by or on behalf of the manager.

No trouble would be saved by substituting a certificate as evidence for the order of management which is already evidence the genuineness of which the Courts shall presume (Section 81 of Act I of 1872).

It is not necessary to satisfy the Court that the property attached is under management, but only that the debtor is a person in respect of whose debts and liabilities an order of management has issued.

No formal application for the removal of attachment is necessary. Objection might be taken to the whole of the proceedings in execution at any stage as barred, stayed or suspended under Section 9 of the Broach and Kaira Encumbered Estates Act, 1881. (L. R. No. 286, dated 25th February 1891; *vide* G. R. No. 1916, dated 14th March 1891.)

**10.** Sub-section 4 of Section 11 of the Broach and Kaira Encumbered Estates Act XXI of 1881 contemplates that the periodical allowance for the maintenance and other necessary expenses of a debtor may be fixed from time to time by the Commissioner. But from its position in the Act it seems probable that Section 11 was intended, though it is not expressly so stated, to apply only to the disposal of sums realized before the sanction of the liquidation scheme. There is no power expressly given by the Act to modify the liquidation scheme after sanction. (L. R. No. 464, dated 26th April 1893; *vide* G. R. No. 4200, dated 9th June 1893.)

**11.** It is not possible to amend the scheme which has been sanctioned by the Commissioner for the liquidation of the debts of a deceased Thákor by inserting therein the debts incurred by his successor before he succeeded to the estate, and providing for their payment. The only course which can be adopted is for the Thákor, when the management under the existing scheme terminates according to Section 26 of Act XXI of 1881, to make another application for the benefit of the Act. (Adv. Gen. No. 54, dated 16th May 1893; *vide* G. R. No. 4200, dated 9th June 1893.)

### II.—SIND ENCUMBERED ESTATES.

**1.** By the Sind Encumbered Estates Act, the Commissioner in Sind is authorized to exercise general control over the Manager of the Estates in financial as well as other matters. (G. R. No. 6971, dated 21st November 1877.)

**2.** If the members of a family have divided their estate and have been separately assessed by Government in respect of the lands in their respective holdings, each such member must be dealt with under Act XIV * of 1876 separately, and will be entitled to relief only if the assessment on his own

* Now Act XX of 1896.

lands has amounted to not less than Rs. 300. Each of such separated members will have incurred distinct liabilities for which he alone is responsible, and there is nothing in the Act which authorizes the clubbing of several of such individual liabilities together. (L. R. No. 334, dated 9th April 1877; *vide* G. R. No. 2552, dated 20th idem.)

**3.** The amount of *assessment* recorded against a landholder in the Government accounts is what has to be looked to in determining whether he is a zamindár within the meaning of the Sind Encumbered Estates Act or not. Casual remissions do not affect the amount of assessment, and should not be taken into account. (L. R. No. 334, dated 9th April 1877; *vide* G. R. No. 2552, dated 20th idem.)

**4.** It is only "if the property be in possession of any person claiming to hold under a lease dated within three years immediately preceding the commencement of the management" that the sufficiency of the consideration for which the lease was given may, under Section 21[*] of Act XIV of 1876, be enquired into. It is, therefore, immaterial when the lessee's possession commenced, but it is indispensably necessary that the lease, under which he *bonâ fide* claims to hold, should be dated within three years before the commencement of the management. (L. R. No. 675, dated 23rd July 1877; *vide* G. R. No. 4630, dated 30th idem.)

**5.** The Commissioner's sanction of a liquidation scheme should be notified at the Court of the Subordinate Judge within whose jurisdiction the debtor resides, or the bulk of his estate is situated, and at the Court of the District Judge to whom such Judge is subordinate. The sanction should also be notified in the *Sind Official Gazette*, both in English and in Sindhi. (G. R. No. 3306, dated 1st July 1878.)

**6.** Section 18[†] of Act XIV of 1876 enables the Commissioner, at any time before he has sanctioned a liquidation scheme, to retrace the steps taken in placing an estate under the Act and to restore the *status quo ante*. This then is the obvious course for the Commissioner to pursue whenever he has reason to think that the debts are of too insignificant an amount to justify his further intervention under the Act.

But one of the results of the Commissioner's restoring the *status quo ante* is (*vide* Section 18, Clause *d*[‡]) that the debts and liabilities barred by Section 13[§] (*i.e.*, those which have not been notified to the manager within the time and in the manner required by his notice issued under Section 11[‖]), revive. If then creditors hold back in the hope of inducing the Commissioner to put an end to the management under Section 18[¶], and that their claims may be thus revived, it is not desirable that they should be allowed so to frustrate the purpose of the Act. Although, therefore, the liquidation scheme in any such case may be so only in name, the Commissioner would be perfectly justified in sanctioning it if he is satisfied that the case was a proper one for the application of the Act originally. He should sanction the scheme, and allow the management to continue long enough (1) to pay off the debts and liabilities, if any, which do appear in the scheme, and (2) to bar all the claims which have not been duly notified. Mention might be made in the scheme of the fact that several of the claims, believed from the result of the preliminary enquiry to have existed, have not been notified, and that these will, therefore, be deemed under Section 13 "to have been duly discharged" without any payment being necessary from the income of the estate, and this in itself would be a good reason for the Commissioner's sanctioning the scheme. The result will be that the termination of management will be notified by the manager under Section 25*, at a much earlier date than it otherwise could have been, and the debtor will be discharged from all liability to the creditors who did not, as well as those who did, notify their claims against him to the manager. (L. R. No. 875, dated 26th July 1879; *vide* G. R. No. 4134, dated 7th August 1879.)

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[*] Cf. Section 22 of Act XX of 1896.

[†] Cf. Section 19 of Act XX of 1896.

[‡] Cf. Section 19, Clause *d*, of Act XX of 1896.

[§] Cf. Section 14, *ibid.*

[‖] Cf. Section 12, *ibid.*

[¶] Cf. Section 19, *ibid.*

* Cf. Section 27 of Act XX of 1896.

7. Section 7 † of the Sind Encumbered Estates Act, 1876, enacted that the order of management shall extend to "all immoveable property of or to which the debtor is on the date of its publication possessed or entitled in his own right." All immoveable property of which the debtor is found in possession should, therefore, be taken into management by the manager, and he should not relinquish any portion of the property except upon due authority. His own opinion that a third party's claim to a portion of the property is well-founded would not be due authority, for the Act does not authorize the manager to determine questions of proprietary title between the debtor and other claimants. But the decree of a competent Court or the award of a duly appointed arbitrator would be due authority, and so also would the admission of the debtor himself; and if by any of these means the manager is satisfied that he has taken into his management property to which the debtor is not entitled, he would be justified in relinquishing possession of it to the rightful person, but not otherwise. (L. R. No. 384, dated 7th April 1880; *vide* G. R. No. 1962, dated 15th idem.)

† Cf. Section 8 of Act XX of 1896.

8. When an estate is held jointly by a person who is a zamindár under the Sind Encumbered Estates Act (XX of 1881) and by one who is not a zamindár under the definition in the Act, the estate cannot legally be placed under management. Section 8 ‡ of the Act enacts that the order of management "shall extend to all immoveable property of or to which the debtor is on the date of its publication possessed or entitled in his own right, &c. Now when property is held by two persons jointly, neither of them can be said to be possessed or entitled to any portion of that property in his own right, for they are each of them interested

‡ Cf. Section 8 of Act XX of 1896.

in every portion of it and, moreover, the provisions of Chapters III, IV and V of the Act are absolutely inconsistent with any person other than the zamindár being interested in the property put under management. The zamindár is entitled to have the estate partitioned, and after partition he would be entitled to the benefit of the Act in respect of the portion allotted to him. (Adv. Gen. No. 63, dated 31st August 1883; *vide* G. R. No. 6869, dated 15th September 1883.)

9. Jághírs held as life-holdings which after having come under management have lapsed to Government, owing to the deaths of the jághírdárs after they have been leased under Section 22* of the Act by the manager, are not jághírs to which provisions of Act XX of 1881 can be held to apply. A jághírdár under this Act means a person in possession of jághír land continued under the conditions described in Section 3†, and jághír land includes not only the land, but a share held *hereditarily* of the revenues of a Government village. A life-interest in a share of the revenues of a village is not a jághír within the meaning of the Act.

*Cf. Section 22 of Act XX of 1896.

†Cf. Section 2, *ibid.*

The provisions of the Act apply to jághír, whether they are grants of land or of a share of the revenues continued as hereditary property, and the manager has power to demise either the land itself or the share of the revenues, as the case may be, for a term of two years, if his liquidation scheme has not yet been sanctioned, or a term of twenty years, if it has been sanctioned. Should the jághír revert to Government as *ultimus hæres* through failure of heirs and intestacy of the jághírdár, if the management has not been terminated, Section 27 of the Act provides that the management shall continue and proceed in all respects as if the jághírdár were still living. Under all circumstances all leases lawfully granted by the manager must continue in force for the full period for which they have been granted.

With regard, therefore, to the jághírs held as life-holdings which have been illegally brought under management, the occupants who hold the lands under the jághírdár are entitled on his death to be entered as registered occupants, and all leases of the property constituting the jághír are liable to be set aside as invalid, the manager having no authority to grant them.

With regard to the jághírs which have been legally brought under management, leases of the property constituting the jághir are valid for the time they are fixed to run, that is to say, if the manager grants a lease of the jághír land, the expression "Jaghír land" in the lease must be understood to mean either the actual land or the jághírdár's share of the revenue, according to the nature of the grants. Where the lessees actually hold the land, whereas the lease only entitles them to hold a share of the revenues, they must be restricted to the terms of the lease. The cultivators with zamindári rights will not be the lessee's tenants but inferior holders paying the land revenue to the lessee as superior holder for the period of his lease.

Government is not bound to recognize any leases which the manager may have made of jághír property held as life-time holdings, and on such property reverting to Government by reason of the death of the holder the survey settlement may be introduced and the rates thereof enforced regardless of any more favourable rates under which any lessees hold the land.

The Collector has power, under Section 111 of the Land Revenue Code, to let out the lands belonging to any jághír estate under management at survey rates or such other rates as he may deem to be reasonable, and the terms of any lease which the jághírdár (or his agent, the manager) may have made relating to the land, shall not operate to the detriment of the lawful claims of Government on the land. (L. R. No. 415, dated 10th April 1892; *vide* G. R. No. 2759, dated 27th idem.)

10. Under Section 10[*] of Act XX of 1881 the manager shall, during the management of the property, have all powers which the owner thereof might, as such, have legally exercised. The manager, therefore, can legally sell the property. This power, however, is limited by the proviso of the same section to the effect that he may not, before the liquidation scheme has been sanctioned, demise the property for any term exceeding two years.

Again, under Section 24[†] of the same Act, at any time after the liquidation scheme has been sanctioned, the manager, with the previous assent of the Commissioner, shall have power to raise any money required for carrying out the liquidation scheme, by

(*a*) mortgaging the whole or any part of the property,

(*b*) selling such portion of it as may appear expedient,

(*c*) borrowing money from [§]Government.

Section 26[‡] of the same Act provides for the restoration of the property or such part thereof as has not been sold by the manager under the powers conferred by Section 24.

While, therefore, all the legal powers of the owner are vested in the manager, the exercise of these powers is made entirely subject to the control of the Commissioner and is limited to such portion of the estate as it may be considered expedient to sell in order to give effect to the liquidation scheme.

A liquidation scheme which contained a proposal to sell the whole estate under management in order to pay off the total amount of debts shown in the schedule, including advances and cost of management, would, therefore, be entirely opposed to the spirit and object of the Act, and should not b sanctioned.

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[*] Cf. Section 10 of Act XX of 1896.

[†] Cf. Section 24, *ibid.*

[‡] Cf. Section 27, *ibid.*

[§] In this connection please see para. 15 of this section.

The liquidation scheme should show how the estat under management can be disencumbered with view to its ultimate restoration to the owner, and no how it should be severed from the owner. If it i proposed to sell any portion of the estate to rais funds, the liquidation scheme should, if possible show what definite portion of the estate should b sold; and as the proper working of the provisions o the Act must depend altogether on the kind of discretion exercised by the Commissioner in sanctioning the sale of any portion of an estate under management, it is clear that any proposal to sell th whole or the greater portion of an estate should b discountenanced as illegal and impolitic.

It seems only too obvious that if the sale outrigh of an estate would suffice to pay off the total amoun of the owner's debts, *a fortiori* prudent management for a number of years would lead to the sam result and preserve the estate intact.

It seems also clear that a sale of the entire estate to pay off only a small proportion of the debts marshalled under Section 11* of the Act would be a direct breach of the contract which the liquidation scheme represents, under the terms of which the creditors are entitled to receive the amount awarded them in respect of the debts or liabilities due or owing to them which the liquidation scheme has operated to extinguish. (L. R. No. 618, dated 31st May 1882; *vide* G. R. No. 3906, dated 17th June 1882.)

* Cf. Section 11 of Act XX of 1896.

**11.** The views expressed in the following opinion of the Advocate General No. 111, dated 11th December 1882, should be acted on :—

"In answer to query 1 † it seems to me that, having regard to Section 2 of Act XIV of 1876 and Section 3 ‡ of Act XX of 1881, the time to which it is necessary to look, in order to determine whether the character of the jághír in question was hereditary or not, is the 17th of February 1843. I think that if the share of revenue was then held hereditarily and if the person whose status as a jághírdár has to be decided was found at the date of the application contemplated by Section 3 of the Act of 1876 or 4 § of the Act of 1881 to have that share of revenue or a portion thereof continued to him, and to have a sanad granted to him or his ancestor in conformity with terms of Sections ‖ 2 and 3 of these Acts, respectively, he was a jághírdár in whose behalf an order might be made under Section 6 of Act XIV of 1876 or Section 7¶ of Act XX of 1881. I have not come to this conclusion without hesitation; as the language of the Acts admits of more than one interpretation, and as I doubt whether the interpretation above given is that which was intended by the framers of the Act: but it seems to me to be the one most in conformity with the words used, and I can see no reason why 'portion' should not be a portion in duration as well as a portion in extent. When the jághír consists of land there can be no difficulty * * * .

† 1. Whether a grant in jághír of the Government share of the revenues and soil for a life-time, or to be regranted for one generation to the lineal male heir of the incumbent at the date of the battle of Meanee, subject on such regrant to a deduction of one-fourth, is an estate which can be managed under the Sind Encumbered Estates Act XX of 1881?

‡ Cf. Section 2, *ibid.*

§ Cf. Section 3, *ibid.*

‖ Cf. Section 2, *ibid.*

¶ Cf. Section 7, *ibid.*

"In answer to query 2[*] I think that, having regard to Sections [†] 26 and 27 of Act XX of 1881, the share of revenue still remains under management for the purposes of the Act notwithstanding that the interest of the jághírdár may have lapsed pending the management. I also think that, notwithstanding such lapse, leases made by the manager in conformity with Section 22 of Act XIV of 1876 or Section 23[‡] of Act XX of of 1881 and the rules, if any, made in that behalf by the Commissioner under Sections [§] 30 and 31 of the Acts, respectively, hold good until the expiration of the terms for which they may have been granted, which terms cannot exceed 20 years in duration."

[*] 2. Whether, in the event of the grant lapsing before the termination of the management, the Government share still remains under management for the purposes of the Act until the termination of the management; and whether all leases or mortgages granted or made by the manager, under the authority of the Act hold good for the period for which they are granted or made, not exceeding 20 years?

[†] Cf. Sections 27 and 28 of Act XX of 1896.

[‡] Cf. Section 23, *ibid.*

[§] Cf. Section 33, *ibid.*

(G. R. No. 16 dated 3rd January 1883.)

**12.** Expended advances made before a liquidation scheme is sanctioned, are part of the 'costs of the management' and by clause (1), Section 11 of Act XX[||] of 1881, they are made a first charge upon the sum received or recovered by the manager under Section 10, whether before or after a liquidation scheme is sanctioned. They may, therefore, be recovered, before an order is made under Section 19 of the Act for relinquishing the estate, by the exercise of any of the powers with which the manager is invested by Section 10 previous to the sanction of a liquidation scheme. One of these powers is the grant of a lease for any term not exceeding two years of the whole or any part of the property under management. (L. R. No. 650, dated 6th May 1883; *vide* G. R. No. 4166, dated 23rd idem.)

[||] Now Act XX of 1896.

**13.** According to Section 26[¶] of Act XX of 1881 the Manager, Sind Encumbered Estates, cannot terminate his management of any part of the estate until the whole of the debts and the amount of any loan received are paid off. But when there is no other creditor but Government, there is nothing to prevent Government from consenting, on such terms as they think fit, to allow certain portions of the estate to be freed from management. (L. R. No. 649, dated 6th May 1884; *vide* G. Rs. Nos. 4176, dated 23rd idem, and 5270, dated 2nd July 1884.)

[¶] Cf. Section 27 of Act XX of 1896.

**14.** According to Section 20 of the Sind Encumbered Estates Act, the sanction, by the Commissioner, of the liquidation scheme bars for ever all proceedings by a creditor in a Civil Court for the recovery of any debt due by the debtor to him, and the creditor is entitled to receive under the liquidation scheme only the amount finally awarded to him under Chapter IV of the Act in respect of such debt. In the case, therefore, of a creditor who holds moveable property in pledge for the repayment of the debt due to him, his legal lien upon that property determines the moment tender is made to him under the liquidation scheme of the amount finally awarded to him under Chapter IV. If, however, he refuse to restore the property to the debtor, it does not appear that the manager has any summary power to compel him to do so. (L. R. No. 1696, dated 22nd December 1884; *vide* G. R. No. 111, dated 7th January 1885.)

**15.** The system of making State loans to embarrassed estates under the management of Government is accepted in no other part of India. Bankers, both European and native, are elsewhere found ready to come forward and lend money at rates of interest ranging from 6 to 8 per cent. on the security of Government management. It is on all grounds expedient that the same system should be introduced into Sind and that a serious effort should be made to secure the necessary loans in the local market. It is obvious that at the best of times the money which Government can afford to spare for such an object must be very limited in amount and must, moreover, be taken from other and very pressing claims. When the local money market is once attracted to these schemes, the operations in aid of encumbered proprietors can obviously be carried out on a very much larger scale. The native bankers of Sind are already disposed to invest their capital in land, and it cannot be doubted that, if the matter is properly presented to them, money will be advanced in Sind, as elsewhere, on the security of Government management.

The real obstacle at present appears to lie in the low rate of interest charged on State loans. Nowhere else will the native capitalists, who give Government the principal help in the consolidation of debts in the estates of Wards of Court, lend money at so low a rate of interest as 5 per cent., and they will not in Sind seriously compete for investments under the Encumbered Estates Act, so long as they believe the Government is ready to pay off all debts at that rate. It is a matter of importance, if action under the Encumbered Estates Act is to be encouraged and developed, that this impression should be removed.

If the Collectors altogether fail in their endeavour to attract local aid, the Government of India will not refuse help in the matter; but they will be able to give it on a limited scale only, and for the reasons stated above they are of opinion that all such advances should bear interest at 8 per cent.

In accordance with the policy set forth above, the Government of India have retained Section 24 (*c*) in the revised Sind Encumbered Estates Act. But they are averse from giving formal legislative recognition to a practice which upon general grounds they consider to be objectionable in principle. They have, therefore, omitted the words "from Government" from Section 24 (*c*) and from all other sections in which they occur in the same connection. This will leave the question whether the necessary money should be procured from public or from private sources to be determined in each individual case; and no money can be lent by Government for the assistance of an encumbered estate under the Act without the previous sanction of the Governor General in Council. If in any case it should be found necessary to apply for that sanction, it should be fully explained why it is proposed to set aside the principles which have been explained above. (G. I., R. & A., No. 3499 (*a*)—177-6, dated 12th September 1896, and 4138—177-9, dated 4th November 1896; *vide* G. Rs. Nos. 8037, dated 13th October 1896, and 9585, dated 30th November 1896.)

**16.** The Manager, Sind Encumbered Estates, is authorized to deposit the funds of the Encumbered Estates in the Sind treasuries to the credit of 'Personal Deposits' and to withdraw the same as required by him on his cheques, which may be debited to the corresponding head of accounts on the disbursing side of the treasury accounts. The manager will keep his own detailed accounts and the treasury officer's duties will be confined to a simple entry of receipts and payments. (G. R. No. 2791, dated 8th April 1897.)

**17.** The charges incidental to the Sind Encumbered Estates Act, 1896, should be debited to 3, Land Revenue.

The manager and his establishment should be treated as in foreign service of the third kind and the recoveries should be taken as a set-off against the expenditure. (G. I., R. & A., No. 1014—8-5, dated 6th May 1897; *vide* G. R. No. 3896, dated 25th idem.)

The cost of the appointment of manager, including contribution for leave allowances and pension, should be recovered from each estate proportionately to its income at the end of the year. A maximum limit of Rs. 1,100 a month should be fixed for the emoluments (salary and special allowance) to be drawn by the manager, so that the officer holding the appointment may not continue to hold it when he is too senior. (G. I., R. & A., No. 1436-58-7, dated 28th June 1897; *vide* G. Rs. Nos. 5478, dated 22nd July 1897, and 6857, dated 16th September 1897.)

**18.** The establishment of the office of the Manager, Sind Encumbered Estates, is placed on the same footing for the purposes of travelling allowance as the establishments mentioned in clause (*c*) of Article 1262 of the Civil Service Regulations. (G. R. No. 4538, dated 16th June 1897.)

**19.** There does not appear to be any means of compelling an applicant under Section 3 of the Act to fill in the statement mentioned in Section 6 (1) if he refuses to do so and wishes to withdraw his application.

The Act is intended to give relief to jághírdárs and zamindárs who are involved in debts. Looking to the whole spirit of the Act, it cannot be stated that on grounds of public policy an applicant who has applied for relief under the Act should be precluded from coming to an apparently amicable arrangement or settlement with his creditors.

Amicable settlements between insolvent debtors and their creditors are, as a rule, encouraged. In the Insolvency Court for the relief of debtors such amicable arrangement is allowed between an insolvent who has filed his petition and his creditors even after lengthy proceedings in Court. In the event of such an arrangement, a rule *nisi* is issued to the creditors to show cause why the petition should not be allowed to be withdrawn (11 and 12 Vict., C. 21, S. 40.)

This procedure allowed under the Insolvency Act in the Presidency towns goes to show that it can scarcely be argued to be against public policy to allow an indebted jághírdár to compound with his creditors after he has sought the protection of the Sind Encumbered Estates Act—an analogous law.

By Section 19 (1) of the latter Act, at any time before he has sanctioned a liquidation scheme under Section 18, the Commissioner *may* direct that the management of an estate shall be relinquished. Under Clause (2) (*b*) of the same section the owner of the property under management is then restored to possession.

This section gives discretionary powers to the Commissioner to relinquish the management. Although, therefore, there is no specific provision allowing withdrawals of applications by applicants under the Act, the Commissioner may, it appears, in the exercise of his discretion, allow applications for such withdrawal and order the enquiry under Section 4 and the *interim* order under Section 15 to be relinquished if he is satisfied about the settlement and if there is no opposition or objection on the part of the creditors. Such relinquishment would, it may be noted, be at an earlier stage of the proceedings than the relinquishment under Section 19 (1) of actual management ordered under Section 8.

The penalty under the Act for a person not complying with the provisions of Section 6 would be a dismissal of his application under Section 7 (*b*). The application being a voluntary act on the part of the applicant, he is liable to punishment only under Section 6 (2) of the Act if he makes a false statement. It would follow, therefore, that the refusal of the applicant to submit a statement under Section 6 would not render him liable to any punishment under Section 179 of the Indian Penal Code. (L. R. No. 735, dated 9th June 1897; *vide* G. R. No. 4696, dated 24th idem.)

# EXAMINATIONS.

## I.—Civil Servants.

I. The following are the rules for the examination of Junior Civil Servants:—

### *Introductory Rules.*

1. Every gentleman appointed to be a member of the Civil Service of the Presidency of Bombay shall, immediatey on arrival at Bombay, report himself to the Chief Secretary to Government, or in his absence to the officer in charge of the Separate Department.

2. The salary of a Junior Civil Servant will be Rs. 400 per mensem from the date of arrival, increasing to Rs. 450 from the date of his passing the Departmental Examination, Lower Standard, and to Rs. 500 from the date of his passing the Departmental Examination, Higher Standard, and being invested with the full powers of a Magistrate.*

3. On a Junior Civil Servant reporting his arrival, orders will be issued placing him under the

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* *Resolution of the Government of India, No. 377, dated 20th January 1871.*

The Governor General in Council observes that the principle of granting increase of pay to Assistant Magistrates and Assistant Commissioners is not the same in different provinces. In some provinces the grant of higher allowances has hitherto depended on the investiture with increased magisterial powers as well as on passing by the lower and higher standards of examination, while in other on the latter alone. In order, however, to secure uniformity in this respect, His Excellency in Council is pleased to prescribe, as a rule for future guidance, that officers on passing the lower or higher standard of examination shall, as a rule, be at once invested, respectively, with the powers of a Subordinate Magistrate of the First Class (Second Class Magistrate), or with full magisterial powers (powers of a First Class Magistrate), and that they shall accordingly be entitled to the higher rates of pay from the date of their passing the examination. But if, in the case of any officer subordinate to him, the Magistrate of a District shows, to the satisfaction of the Local Government, that investiture with higher powers ought to be deferred, then the mere passing of the examination will not establish a title to higher pay, nor shall such higher pay be granted until the investiture with higher powers takes place.

*Subsequent Resolution of the Government of India, No. 2990, dated 17th June 1871.*

Powers of a Subordinate Magistrate of the First Class (Second Class Magistrate) are not to be conferred upon an officer until he has exercised the powers of a Subordinate Magistrate of the Second Class (Magistrate of the Third Class) for six months; and full magisterial powers are not to be conferred upon an officer until he has exercised the powers of a Subordinate Magistrate of the First Class (Magistrate of the Second Class) for the same period: provided that no officer shall be entitled to a higher rate of pay by reason of exercising higher powers, unless he has passed in all the subjects of examination by the First or Second (Lower or Higher) Standards as the case may be.

*Government of India, Home Department, No. 38-1295, dated 6th September 1881 (G. R. No. 5456, dated 21st idem).*

The Government of India have decided after very careful consideration to maintain in force the existing rule under which the grant of higher pay to Junior Civilians is made contingent not only on passing the Departmental Examinations, but also on investiture with higher magisterial powers.

Collector or other Chief Executive Officer of a District for the purpose of his qualifying himself in the languages and Departmental subjects of examination.

4. A Junior Civil Servant is required to pass examinations in Hindustáni and in one of the vernacular languages of the Presidency (Maráthi, Gujaráti, Kánarese or Sindhi) within fifteen months of his arrival. If he fails so to pass, a deduction of 10 per cent. will be made from his salary until he shall have passed the examination. For the standard of the examination in Hindustáni, *see Rule 26.*

*Note 1.*—Any native gentleman appointed in India on probation to the Civil Service must, if posted to a district of which the language is not his own vernacular, pass in the language of that district. (G. R. No. 1881, dated 21st March 1882.)

*Note 2.*—The Accountant General should see that in all cases in which Junior Civil Servants become liable to the 10 per cent. deduction rule for failing to pass the necessary examination in the vernacular, the rule is strictly enforced *at the time.* (G. R. No. 890, dated 5th February 1889.)

5. On passing either in Hindustáni or in a vernacular language, a Junior Civil Servant will ordinarily be gazetted as an Assistant Collector, and invested with the powers of a Magistrate of the Third Class.

6. It is optional with a Junior Civil Servant who may not have passed either in Hindustáni or in any vernacular language to present himself for the Departmental Examination, Lower Standard. In the event of his passing that examination, or the language part of it, he shall be considered as having passed in the vernacular language in which he has been examined at such examination.

7. A Civil Servant who has passed in one vernacular, and who at any time before he has completed ten years' residence in India joins an appointment in a district in the vernacular of which he has not passed, must pass in the latter language, according to the Higher Standard, within one year from the date of his joining such appointment. On his failing so to do, a deduction of 10 per cent. will be made from his salary until he passes or is removed to a district the vernacular of which is different.*

8. Except for special reasons a Junior Civil Servant who has been appointed an Assistant Col-

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*Government of India, Home Department, No. 288, dated 25th August 1892 (G. R. No. 7171, dated 9th September 1892).*

The word "pay" as used in the rules of 1871 was not intended to be construed, as in the Civil Service Regulations, as meaning substantive pay only, but to include acting allowance.

District Magistrates should submit promptly their recommendations for the grant of magisterial powers to Junior Civil Servants under the Resolutions of the Government of India, Nos. 377, dated 20th January 1871, and 2990, dated 17th June 1871. (G. R., J. D., No. 2841, dated 7th April 1897).

* This rule is not applicable to a Junior Civil Servant serving in the City of Bombay. (G. R. No. 8584, dated 4th November 1895.)

lector will not receive permanent charge of a táluka, or be invested with the powers of a Magistrate of the Second Class, until he has passed the Departmental Examination, Lower Standard, or the part consisting of Judicial, Revenue and Miscellaneous subjects.

9. Except for special reasons, a Junior Civil Servant will not be appointed to be or act as Second Assistant Collector or Assistant Judge and Sessions Judge, or be invested with the powers of a First Class Magistrate, until he has passed the Departmental Examination, Higher Standard, or the part consisting of Judicial, Revenue and Miscellaneous subjects.

10. A Junior Civil Servant desirous of entering the Judicial branch of the Service may, on application made to the Secretary to the Central Committee for Departmental Examinations, one month before the date of the Departmental Examination, Higher Standard, be examined in an extra paper relating to judicial matters as hereinafter provided. The Junior Civil Servant will not, by passing in this paper, bind himself to enter the Judicial branch, but he will be freed from obligation to pass any other examination in judicial matters.

11. Substantive promotions to the grade of Second Assistant Collector as also officiating promotions to this as well as the grade of First Assistant Collector will, under ordinary circumstances, be regulated according to the date of passing the Higher Standard Departmental Examination. Passing the Departmental Examination, however, will not entitle to promotion any one whose conduct is not otherwise satisfactory. The names of officers holding the substantive appointments of First and Second Assistant Collectors will be printed in the Civil List in the order of their seniority in the service.*

12. A Junior Civil Servant will not be entitled to travelling allowance for attending the examination unless the Central Committee for Departmental Examinations, or the Sub-Committee for Vernacular Examinations of the Central Committee, as the case may be, shall certify that his proficiency was such as to entitle him to the allowance †.

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*Rule 11 will be strictly enforced in every case, and no departure from that ruling will be permitted for any cause whatsoever. Due notice should be given by the Collector under whom he is placed, to every young Civilian joining the service in this Presidency, that his prospects of promotion during the early portion of his career will materially depend upon the passing by him of the prescribed examinations with the least possible delay, and his particular attention should be invited to Rule 11 and to this order. (G. R. No. 4093, dated 6th August 1880.)

Rule 11 constitutes an exception to the ordinary principle of seniority in order to furnish officers with an additional motive for passing their examinations quickly. The principle should not be carried further than is distinctly stated in the rules. (G. R. No. 2309, dated 24th March 1897.)

† *Note.*—The practice of the Central Committee is to refuse certificates for travelling allowance to candidates who obtain less than a half of the minimum number of marks required to pass.

### *Departmental Examinations.*

13. Half-yearly examinations of Junior Civilians and others who may be permitted to appear shall be held at Bombay or Poona, under the supervision of the Central Committee for Departmental Examination, on 1st April and 1st October, or such other dates as may be notified to the examinees by order of the President. Examinations in languages only are also held before the Sub-Committee for Vernacular Examinations of the Central Committee.

14. The Central Committee for Departmental Examinations will consist of the Chief Secretary to Government, or such other officer as may be nominated by Government as President, the Secretary or Under Secretary to Government in the Revenue Department, the Accountant General, his Deputy or Assistant, the Registrar of the High Court, and the Oriental Translator to Government, who shall also be Secretary, and such other members as Government may from time to time appoint. The Inspector-General of Registration and Stamps will be an *ex-officio* member of the Committee for the purpose of preparing questions relating to the Indian Registration and Stamp Acts and the rules framed thereunder.

15. (*a*) There shall be two standards of qualification—the Lower and Higher. The Lower Standard must be passed before a candidate can present himself for examination according to the Higher Standard.

(*b*) The examination in the case of both the Lower and Higher Standards, consists of two parts (I) Language and (II) Judicial, Revenue and Miscellaneous subjects. It is optional for a Junior Civil Servant to appear for both of these parts at the same time or separately for either.

(*c*) It will not be necessary for a native Junior Civil Servant to undergo the language part of the examinations by the Lower and Higher Standards.

### LOWER STANDARD.

(*See Appendix A.*)

16. The principal object of the Lower Standard of examination shall be to test the candidate's proficiency in the vernacular language of the district. The further objects shall be to test his general acquaintance with the leading principles of Revenue Administration and Criminal Justice, and especially with so much of the Laws of Procedure as it is necessary for an officer to know in order to exercise properly the functions of an Assistant Collector and Subordinate Magistrate, and his power of dealing with conflicting arguments and evidence. With these objects the following scheme of examination is laid down:—

1. Papers and questions are to be proposed to the candidate for the purpose of ascertaining his knowledge of the language of the district,

2. Papers on Revenue and Judicial questions are to be answered without reference to any books, except the text (without commentary) of Regulations and Acts and the printed rules for administration of revenue survey settlements, and such other books of reference as may be prescribed by the Central Committee. These questions will be so framed as not to involve difficult and rare points, or recollection of forms, dates, &c., but must be sufficient to test the candidate's general knowledge of the subject of examination. The Indian Evidence Act will also be a subject of examination, and questions in it are to be answered without books. (G. N. dated 31st May 1872; *vide* G. R. No. 2618 of the same date.)

*Note.*—The Notification of 31st May 1872, prescribing a separate paper without books on the Indian Evidence Act, is applicable both to the Ordinary and Special Lower Standard Departmental Examinations. (G. R. No. 2755, dated 6th April 1883.)

3. (*a*) The candidate is to be required to answer ordinary questions showing a general acquaintance with the principles and system of Huzúr, Táluka and Village Accounts as given in Hope's* Manual, and of Treasury and Local Fund Accounts as given in the Civil Account Code, Vol. I, and the Pay and Acting Allowance Code.

(*b*) The candidate shall produce a certificate from the Collector of the district that he has duly attended to and satisfactorily discharged the duties of Treasury Officer for a period of not less than six weeks in the twelve months immediately preceding the examination. No candidate shall be declared as passed without such certificate (G. Ns. Nos. 2036 dated 28th March 1882, and 1128 dated 6th February 1884).

*Note.*—If a Junior Civilian, who has been in charge of a District Treasury for six weeks in January and February, or February and March, passes the Lower Standard Departmental Examination in April, he can present himself for examination in the following October, and pass it without being required to hold charge of a District Treasury for another period of six weeks in the interval between the two examinations. (G. R. No. 424, dated 16th January 1885.)

4. With a view of testing the power of the candidate in dealing with conflicting arguments and evidence, a decided case which he has never before seen (from a Magistrate's record) of the nature of those which come before Assistants in charge of districts, is to be placed before him, the final proceeding in the case being withdrawn, as also any English translations or summary. The papers may then be read over to the candidate by a native officer, and the explanation of any difficult word or phrase asked for and given in the vernacular, the circumstance being on each occasion noted. The candidate may make notes as the record is read over. Finally, he must

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*By Government Resolution No. 3960, dated 30th June 1887, Mr. Symonds' revised edition of Táluka and Huzúr Accounts has been substituted for Hope's Manual.

write out in English a summary of the evidence of each witness and his decision upon the question or questions at issue, with a sufficient statement of the grounds on which it is based. (G. R. No. 2075, dated 31st March 1877.)

## HIGHER STANDARD.

(*See Appendix A.*)

17. The Higher Standard of Examination shall be similar in its nature to the Lower, but more difficult in degree. Its object shall be to test the fitness of the candidate to transact creditably the ordinary business of a Collector and Magistrate, and the examination will be conducted in conformity with the following scheme:—

1. The candidate must show an unimpaired acquaintance with the vernacular of the district, the papers selected as tests being of a more difficult description than those in the former examination. The candidate's power of explaining himself clearly in the vernacular is to be tested by an argument of some difficulty such as may occur in official business.

2. Questions of law and practice are to be selected from the whole range of the duties of a Collector and Magistrate, and arranged in two classes: one comprehending important and leading points, in answering which no books shall be allowed, and the other comprehending less general and less common points, in answering which the assistance of books shall be allowed. (No guides, digests, or summaries, however, are to be used, but only the original laws, circular orders, and interpretations, with rules relative to different departments printed by authority). The object of this class of questions is to test the candidate's capacity readily to find the law or practice in the less common points which arise in business. It is not to evoke subtlety or ingenuity, but merely to ascertain whether or not the acquisitions of the person examined are such as to enable him fitly to perform the important functions of a Magistrate and Collector.

3. A magisterial case is to be selected from those possessing enough of complexity to test the candidate's ability to master all ordinary difficulties, and especially to test his power of minute attention to and just appreciation of evidence, and his knowledge of one or two nice points connected with native custom. The course laid down in sub-para. 4 of the preceding paragraph should be adopted. (G. R. No. 2075, dated 31st March 1877.)

4. The candidate is to be examined relative to revenue administration, and especially the principles of a survey settlement, and the rules laid down for the guidance of Revenue officers in connection therewith. A special paper on

subjects connected with survey and settlement will be set by the Survey Commissioner and will include questions on the subjects dealt with in (1) the Survey and Settlement Manual, (2) the Land Revenue Code, Chapters VIII, IX and X, and the rules under Section 214 of the Code relating to the provisions of those chapters together with all recent orders and rulings* of Government on the subject of survey and settlement; (3) the latest Red Letter Chapter in the General Administration Report of the Bombay Presidency on the character of Land Tenures and system of Survey and Settlements, and (4) Government Resolution No. 2619 of 16th March 1884. (G. Rs. Nos. 4958, dated 27th August 1881, and 159, dated 8th January 1894.)

* *Vide* H. V. Sathe's annotated edition of the Land Revenue Code.

*Note.*—Government do not consider it necessary at present that candidates for the Higher Standard Examination other than Junior Civilians should be examined in the paper on Revenue Survey and Settlement matters. (G. R. No. 1530, dated 7th March 1882.)

5. The candidate is to be tested in the Penal Code, the Criminal Procedure Code, the Police Acts, the Summary Settlement Acts, the District Municipal Act, the Salt Act, the Watan Act, the Opium Act, the Forest Act, the A'bkári Act, the Bombay Revenue Code, the Local Boards Act, and other Acts and Regulations commonly referred to in practice. (G. Rs. Nos. 2313, dated 25th March 1886, and 7841 dated 16th November 1887.)

6. (*a*) The candidate is to be required to show his knowledge of the accounts of a Collectorate, whether Village, Táluka, or Huzúr, and to have a satisfactory general acquaintance with the subjects treated of in Mr. Hope's† Manual, and with the whole system of Treasury and Local Fund Accounts prevailing in the Presidency as given in the Civil Accounts Code Vol. I., and the Pay and Acting Allowance Code.

(*b*) The candidate shall produce a certificate from the Collector of the district that he has duly attended to and satisfactorily discharged the duties of Treasury Officer for a period of not less than six weeks in the twelve months immediately preceding the examination. No candidate shall be declared as passed without such certificate. (G. Ns. Nos. 2036, dated 28th March 1882, and 1128, dated 6th February 1884.)

(*Note.*—*Vide* note below clause 3, rule 36, *supra.*)

7. He will also be examined in Mr. Field's Law of Evidence in British India, the examination being limited to the part which deals with general principles only, and the Indian Evidence Act and the Indian Contract Act (Nos. I and IX of

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† By Government Resolution No. 3960, dated 30th June 1887, Mr. Symonds' revised edition of Táluka and Huzúr Accounts has been substituted for Hope's Manual.

1872), the questions in which should be answered without books. (G. N. dated 31st May 1872; *vide* G. R. No. 2618 of the same date, and G. N. No. 7251, dated 12th October 1886.)

8. The candidate will be examined in a paper in subjects connected with the Indian Registration Act, the Indian Stamp Act and the rules laid down thereunder. (G. N. No. 7841, dated 16th November 1887.)

18. The extra paper on judicial matters described in Rule 10 will consist of questions on the following subjects :—

The Civil Procedure Code,
The Law of Limitations,
The Law of Contracts,
The Law of Evidence,
The Specific Relief Act,
The Indian Succession Act,
The Principles of Hindu Law,
and
The leading cases decided by the Bombay High Court.

(G. R. No. 2313, dated 25th March 1886.)

The marks obtained in answering this extra paper will be reckoned towards the Junior Civil Servants' passing the Departmental Examination, Higher Standard, provided the minimum in all other branches of examination has been duly attained.

### *Local Committees.*

19. On application made one month previous to the ordinary date of an examination, Local Committees will be appointed for the examination of candidates stationed in the Province of Sind, the Persian Gulf, or Arabia.

20. The Central Committee for Departmental Examination will fix the half-yearly examination days. If local examinations are sanctioned, they must be held on the same days. The Central Committee shall prepare beforehand for each examination sets of questions, a sufficient number of copies of each of which sets shall be forwarded to each Local Committee in a sealed packet, not to be opened until the moment of examination. The Central Committee shall, subject to the general control of Government, frame rules for the general guidance of the Local Committees, in order to ensure a fair and uniform method of fixing the degree of attainment upon each point of examination.

21. * The Local Examination Committee will consist of the Chief Judicial and Chief Revenue Officer of the District, the senior of whom shall be

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* As regards Sind, *vide* Government Resolution No. 3992, dated 9th July 1881 *post*.

President, and the other members shall consist of one experienced native officer from the Judicial, another from the Revenue branch of the service and a third from the Educational Department. When the Chief Judicial or Chief Revenue Officer is unable to attend, an experienced Assistant or Subordinate will perform his duties as member of the Committee.

22. The Local Examination Committee will conduct the examinations and, after due deliberation in respect of each candidate examined, will record the result so far as regards the points on which their report is due, and the President shall transmit the record to the Central Examination Committee. The President will be responsible for the fairness, impartiality, and proper strictness of the examination. The written answers of the candidates and the other papers written by them either in the vernacular or in English shall be forwarded with the record.

### *Results of Examinations.*

23. The Central Examination Committee shall report to Government the names of such candidates as have successfully passed.

### **Hindusta'ni and Vernacular Examinations.**

24. Examinations in languages only are also held before a Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations, consisting of the Secretary or Under Secretary to Government in the Revenue Department, the Oriental Translator and two other members appointed by Government, the Oriental Translator being the Secretary.

25. The Sub-Committee will meet at Bombay or Poona quarterly on such date as they may appoint for examination of Junior Civil Servants and others who are desirous of being examined in any of the vernaculars of the Presidency. Civil Servants and others desirous of being examined in Sindhi are examined in that language by a Branch Committee at Karáchi.

26. The standards by which the Sub-Committee for Vernacular Examinations examines are the Lower and Higher Standards, except in the case of Hindustáni, the examination in which shall contain the following exercises :—

(1) Translation *vivâ voce* into English from a fairly written Hindustáni letter or petition—60.

(2) Written translation into Hindustáni from an ordinary English narrative or from a letter or petition or a Government order or regulation—120.

(3) Conversation on ordinary subjects including commercial, revenue and magisterial matters, to test the candidate's capability of understanding and making himself understood in a conversation on such subjects—35.

27. An officer of any Department who has passed before the Civil and Military Examination Committee an examination in any language shall not be required under these rules to undergo any examination in the same language by an equivalent or inferior standard before the Central Committee for Departmental Examinations or the Sub-Committee for Vernacular Examinations. For the purpose of this rule the Higher Standard Examination in Arabic, Maráthi, Gujaráti or Kánarese conducted by the Civil and Military Examination Committee, shall be deemed to be of equal difficulty with the Higher Standard Test in the same language to be passed before the Departmental or Vernacular Examination Committee.

## APPENDIX A—JUNIOR CIVILIANS.

### LOWER STANDARD.

#### *Part I.*

| | | Marks. |
|---|---|---|
| 1. Translation from English ... | 165 | 250 |
| 2. Translation into English ... | 85 | |
| 3. Reading and explaining Vernacular papers, and Conversation (in cases of local examination according to report of Local Committee) ... | | 150 |

#### *Part II.*

| | |
|---|---|
| 1. (*a*) Judicial Questions, to be answered with books ... ...<br>(*b*) Judicial Questions including questions on the Indian Evidence Act, to be answered without books... ... ... | 150 |
| 2. Magisterial Case ... ... ... | 50 |
| 3. Revenue Questions ... ... ... | 150 |
| 4. (*a*) Paper of Questions on Treasury and Local Fund Accounts ... ... | 75 |
| (*b*) *Vivâ voce* in Revenue Accounts ... | 75 |
| Aggregate Marks ... | 900 |

### HIGHER STANDARD.

#### *Part I.*

| | | |
|---|---|---|
| 1. Translation from English ... | 125 | 200 |
| 2. Translation into English ... | 75 | |
| 3. Reading and explaining Native papers, and Conversation (in cases of local examination according to report of Local Committee) ... ... ... | | 150 |

#### *Part II.*

| | |
|---|---|
| 1. Judicial Questions to be answered with books ... ... ... ... ... | 75 |
| 2. Judicial Questions, including questions on the Indian Evidence Act and the Indian Contract Act, to be answered without books ... ... ... ... | 75 |
| 3. Mr. Field's Law of Evidence in British India ... ... ... ... ... | 100 |

| | Marks. |
|---|---|
| 4. Questions on subjects connected with the Indian Registration Act, the Stamp Act and the rules laid down thereunder ... ... ... ... | 100 |
| 5. Magisterial Case ... ... ... ... | 50 |
| 6. Revenue Questions with books ... ... | 150 |
| 7. Do. without books ... | 150 |
| 8. Paper on Revenue Survey and Settlement matters ... ... ... ... | 100 |
| 9. Paper on Treasury and Local Fund Accounts ... ... ... ... | 100 |
| 10. *Vivâ voce* in Revenue Accounts ... | 75 |
| Aggregate Marks ... | 1,325 |
| Add Extra Judicial Paper ... | 150 |
| | 1,475 |

*Note 1.*—A candidate who obtains at least one-half of the marks under each head and at least 60 per cent. of the aggregate in the subjects offered in either part of the examination will be considered to have passed in that part, unless the Central Committee for special reasons reported see fit to rule otherwise.

*Note 2.*—The following are the heads under which the subjects of examination are arranged, each head being considered as one subject when calculating the minimum marks entitling a candidate to pass :—

*In the Lower Standard.*

*Part I.*

I.—Languages, Nos. 1, 2 and 3.

*Part II.*

II.—Judicial, Nos. 1 and 2.
III.—Revenue, No. 3.
IV.—Accounts, No. 4.

*In the Higher Standard.*

*Part I.*

I.—Languages, Nos. 1, 2 and 3.

*Part II.*

II.—Judicial, Nos. 1, 2, 3, 4 and 5.
III.—Revenue, Nos. 6 and 7.
IV.—Revenue and Survey Settlement, No. 8.
V.—Accounts, Nos. 9 and 10.

*Note 3.*—Any candidate for the Lower or the Higher Standard Departmental Examination who obtains the minimum qualifying marks out of the aggregate total for all the subjects, and passes in all the subjects but one, will not be obliged to present himself again for examination except in the subject in which he may have failed, but he will not be declared to have fully passed until he has successfully undergone examination in every subject; provided that the candidate must, in order to have the benefit of this rule, come up and pass at the next ensuing examination in the one subject in which he may have failed.

*Note 4.*—The papers for translation from English and into English will be of a general literary character, while the *vivâ voce* examination will be devoted to subjects more immediately connected with the Department in which the candidate is serving.

(G. N., G. D., dated 12th July 1871, and G. R. No. 405, dated 18th January 1898.)

2. Kánarese must be held to be the vernacular of the Belgaum Collectorate for the purposes of the examination rules of Junior Civilians. (G. R. No. 1120, dated 15th March 1862.)

3. When a Junior Civilian is transferred to a district in the vernacular language of which he has not passed, he should be distinctly informed of his obligation to pass, and the Account Department should see that the penalties under the rules for the examination of Junior Civil Servants are duly enforced in cases of default. (G. R. No. 30, dated 3rd January 1866.)

4. The dates on which Civil Servants pass the Departmental Examinations should be notified in the *Government Gazette.* (G. R. No. 1388, dated 8th April 1867.)

5. It should be a rule that all officers, whether Uncovenanted or Military, who are called on to perform the duties usually performed by Covenanted Civilians should be required to pass the same Departmental Examinations. (G. I., H. D., No. 2584, dated 7th June 1869; *vide* G. R., G. D., No. 1573, dated 2nd July 1869.)

6. Three spare copies of the examination papers of the Junior Civil Servants should be sent to each Collector for the use of any young Civil Servant who may be sent to study. (G. R. No. 4171, dated 28th September 1869.)

7. The printing of 200 copies of the examination papers set to Junior Civil Servants is sanctioned. No copies should be furnished gratis; a price should be fixed, and all copies applied for should be sold at that price. (G. R. No. 1615, dated 29th March 1880.)

8. Revenue Commissioners are authorized to dispose of applications from Junior Civilians and others for permission to appear for examination before the Central Committee for Vernacular Examination. (G. R. No. 4926, dated 13th October 1870.)

9. It is not considered advisable to lay down any precise rule regarding the time that should be spent in study before a Junior Civilian is permitted to appear before the Committee for Departmental Examination, especially as the requirements of the public service frequently render it necessary that men should qualify with as little delay as possible. (G. R. No. 5553, dated 20th October 1874.)

The following extract from a letter No. 2483, dated 9th October 1874, from the Collector of Surat, Mr. (now Sir) T. C. Hope, were circulated to all Collectors:—

"2. The system which I have followed with the numerous Junior Civilians who have in the past seven years been placed under me on their first arrival from Europe has been as follows.

"3. Hindustáni is first attended to, and they usually pass in it by the end of January or beginning of February. They then at once join my camp in the districts and remain with me till June. They go through with me in that time the jamábandi of one táluka, and about five tálukas' treasury examinations; they inspect boundary marks test rayats' receipt-books, and visit Local Fund works in progress. They also see the whole of the English correspondence of my office, and correct and initial drafts and fair copies before I get them, assist me with very minor routine vernacular papers, examine Subordinate Magistrates' returns and read the records generally. During the monsoon they try as many third class criminal cases as they are able, and have charge of the treasury for a month or six weeks.

"4. Having thus seen some actual work in all branches, they pass their First Departmental Examination in October, not unfrequently with credit. I always discourage their attempting the First Departmental in April, because I consider it simply impossible for any one to acquire by that time the practical knowledge which that standard requires."

(G. M. No. 5627, dated 23rd October 1874.)

**10.** For the purpose of qualifying in vernacular languages, a Junior Civilian may be deemed to be one who has not completed ten years' service. (G. R. No. 7611, dated 27th December 1876.)

**11.** Government are opposed to the grant of any special exemption from the general rule requiring candidates to pass before the Central Committee, and in future Local Committees for examinations in vernacular languages will not be granted. (G. R. No. 6695, dated 18th December 1880, and G. R. No. 885, dated 11th February 1881.)

**12.** The rules for the examination of Junior Civil Servants should not be substantially modified without reference to the Secretary of State. (S. of S. No. 7, Public, dated 14th April 1881.)

**13.** The following amended rules for the encouragement of the study of Oriental languages among the Junior Members of the Bombay Civil Service have been substituted for those notified under date the 17th July 1868 and are published for general information, together with extracts* from the Civil Leave Code relating to these examinations, and with a detailed list of authorized text books. These rules will come into force from 1st July 1882.

1. The rules published in the *Bombay Government Gazette* of the 23rd July 1868, Part I, pages 682-3, are cancelled.

2. The standards of examinations and donations to be given to successful candidates will be as follows:—

| | | Rs. | |
|---|---|---|---|
| Higher Standard. | Arabic ... | 800 | |
| | Sanskrit ... | 800 | |
| | Persian ... | 500 | |
| High Proficiency. | Maráthi ... | 1,000 | With certificate from the presiding Examiners. |
| | Gujaráti ... | 1,000 | |
| | Kánarese ... | 1,000 | |
| | Sindhi ... | 1,000 | |
| | Persian ... | 2,000 | |
| | Arabic ... | 2,000 | |
| | Sanskrit ... | 2,000 | |

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* Arts. 313 to 315 of the Civil Service Regulations have been substituted for the extracts from the Civil Leave Code originally given with this Notification.

| | | Rs. | |
|---|---|---|---|
| Degree of Honour. | Maráthi | ... 2,000 | With diploma from the Government of India. |
| | Gujaráti | ... 2,000 | |
| | Kánarese | ... 2,000 | |
| | Persian | ... 4,000 | |
| | Arabic | ... 5,000 | |
| | Sanskrit | ... 5,000 | |

3. No Civil Servant will be permitted to present himself for examination by two standards of the *same* language simultaneously, but he may have the option of competing for the higher examinations in any languages without first undergoing any inferior test.

4. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination, but, if a special recommendation be made by the Examiners, a candidate will be allowed to appear a third time.

5. No Civil Servant will be allowed any pecuniary reward for passing the Higher Standard, High Proficiency or Honour Examinations, after the expiration of five, ten and fifteen years, respectively, counted from the date of his first arrival in India. No exception to this rule will be made on account of leave or any other cause. Civil Servants may be permitted to attend the examinations after the expiration of the periods specified in this rule, but no reward will be granted to them if they pass; and their leave must be limited to such time as may be necessary to enable them to attend the examination, and no extra expense must, under any circumstances, be caused to the State. In such cases it will be within the competence of the Local Government to refuse applications for permission to attend any particular examination when compliance with such applications would involve inconvenience to the public service. Civil Servants who pass the examinations after the expirations of the periods specified will be entitled, however, to the usual certificate or diploma declaring the successful result of the examination.

6. Civil Servants who may have passed examinations under any former rule shall not be eligible to compete at corresponding examinations in the same language or languages under the rules now passed.

7. Civil Servants who are natives of India and who have entered the service either by competition in England or by appointment under the Statutory Rules, shall not receive the donations prescribed in these rules when such native Civilians pass in the vernacular of the district in which they were born or educated, Government determining in each case what languages come within this definition. Probationers under the Statutory Rules shall not be allowed to appear at these examinations.

8. The Civil and Military Examination Committee will meet on the first Monday in every

month to conduct examinations according to the Lower, Higher, High Proficiency and Degree of Honour Standards. The Committee will also hold special meetings whenever directed to do so, either by His Excellency the Governor or the Commander-in-Chief, for the examination of any candidate or candidates who cannot attend during the regular monthly meetings.* Should the 1st of January fall on a Monday, the examination will be held on the following day. Civil Servants desirous of attending examinations must apply to Government for leave to do so at least three months before the date of examination. When a Covenanted Civilian who has been granted permission to appear for examination does not propose to avail himself of such permission he should intimate his change of mind to the Civil and Military Examination Committee at least ten days before the date of examination, so as to save unnecessary trouble to the Examiners.

9. The following are the subjects of examination for the Higher Standard :—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books :—

| | |
|---|---|
| Sanskrit ... | Riju Pátha. |
| Persian ... | Ikd-i-Gul.<br>Ikd-i-Manzúm. |
| Arabic ... | Nafhat-u'l-Yaman, 1st Part.<br>Selections from the Alif Laila. |

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil or Military authorities, from letters passing between natives of India in the ordinary course of business or from private correspondence. They should not be written with the clearness of a printed book nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

*Vivâ voce* translation into the Oriental language of a paper of English sentences, and conversing with the Examiners, or in their presence with persons selected by them, with fluency and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible. In Sanskrit the colloquial portions must be omitted.

(G. N., G. D., No. 1574, dated 29th April 1885, and G. M., G. D., No. 3501, dated 12th September 1885.)

10. The following are the subjects for the High Proficiency Examination :—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books :—

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* *Vide* G. N., G. D., No. 2925, dated 18th August 1891.

| | |
|---|---|
| Maráthi ... | Navnit.<br>Venisunhár Nátak. |
| Gujaráti ... | Kávya Dohan.<br>Jaya Kumári Vijaya Nátak. |
| Kánarese ... | Katha Manjari.<br>Ráwan Digvijaya.<br>Chun Basweshavar Purán (7 to 10 cantos). |
| Sindhi ... | Nandirám's History of Sind by Mahomed Massoon.<br>Translation of Hunter's History of India.<br>Shah-jo-Rasola by Sayad Abdul Latif Shah. |

(*Vide* G. R., G. D., No. 2629, dated 2nd September 1887.)

| | |
|---|---|
| Arabic ... | Nafhat-u'l-Yaman.<br>Selections from Alif Laila. |
| Persian ... | Gulistán.<br>Bostán.<br>Mirza Hairat's translation of Malcom's History of Persia, Vol. II. |
| Sanskrit ... | Hitopadesh.<br>1st nine cantos of Raghuvansa (expurgated edition by Ishwar Chandra Vidyáságar.) |

(*b*) Translating into English, with accuracy, a passage in narrative style not taken from the text books and selected in all languages, except Sanskrit, from the current literature of the day.

(*c*) Translating with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

(*d*) Translating in like manner a paper of English sentences.

(*e*) Conversation in the languages (except in Sanskrit).

(*f*) Reading and translating at sight manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

(*h*) A paper of grammatical questions.

11. The following are the subjects for the Honour Examination:—

(*a*) Construing *vivâ voce*, with readiness and accuracy, from the undermentioned books:—

| | |
|---|---|
| Maráthi ... | Kekáwali } by Moropant.<br>Bhárat } by Moropant.<br>Sitáswayamwar by Wáman Pandit.<br>Dásbodh. |
| Gujaráti ... | Compilation of Dayárám's Poems.<br>Narma Kavita.<br>Sakuntala Nátak by Dalpatrám Pránjiwan. |
| Kánarese ... | Jaymini Bhárat.<br>Ránáyan. |

| | |
|---|---|
| Persian ... | Akhlák-i-Jaláli.<br>Inshá-i-Abúl Fazl.<br>Sháh Námah, one volume, or about one-fourth of the whole.<br>Diwán of Háfiz. |
| Arabic .. | Hamásah, 1st two books, pages 1—109, Calcutta Edition.<br>Timur Námah.<br>Makamát of Hariri, 1st half.<br>Saba Muallakát. |
| Sanskrit ... | 1st and 2nd Adhyáyas of the 1st Ashtaka of the Rigveda Sanhita.<br>Cantos I to VI and XI to XVIII, inclusive, of the expurgated edition of the Kirátárjuniya of Ishwar Chandra Vidyáságar.<br>Sakuntala Natak. |

(*b*) A written examination in the books, the paper set to include questions in grammar and prosody.

(*c*) Translating into English with accuracy two passages, one in prose and the other in poetry, selected from some difficult work not being a text book. The passage in prose will, in all languages except Sanskrit, be selected from the current literature of the day.

(*d*) Translating a difficult passage from English with accuracy, elegance and neatness of expression, and perfect correctness of grammar and spelling.

(*e*) Conversing with accuracy and fluency (except in Sanskrit).

(*f*) Reading and translating at sight a manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

12. The Honour Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

13. Successful candidates for the Degree of Honour shall be arranged in two divisions according to the number of marks obtained. For the first division 80 per cent. of the marks must be obtained in all subjects and not less than 60 per cent. in any one paper; for the second division 60 per cent. must be obtained in all subjects and not less than 45 per cent. in each paper. The reward and diploma will be granted only to those passing in the first division and their names only will be published in the *Gazette of India*. Those passing in the second division will be deemed to have passed for the purposes of leave and travelling allowance rules, but they will not be allowed the benefit of those rules on a second occasion should they elect to compete again for the reward of a Degree of Honour.

### *Detailed List of authorized Text Books.*

| | |
|---|---|
| Maráthi ... | Navnit.<br>Venisunhár Nátak.<br>Kekáwali } by Moropant.<br>Bhárat }<br>Sitáswayamwar by Wáman Pandit.<br>Dásbodh. |
| Gujaráti ... | Kávya Dohan.<br>Jaya Kumári Vijaya Nátak.<br>Compilation of Dayárám's Poems.<br>Narma Kavita.<br>Sakuntala Nátak by Dalpatrám Pránjiwan. |
| Kánarese ... | Katha Manjari.<br>Ráwan Digwijaya.<br>Chan Basweshwar Purán.<br>Jaymini Bhárat.<br>Rámáyan. |
| Sindhi ... | Nandirám's History of Sind by Mahomed Massoom.<br>Translation of Hunter's History of India.<br>Shah-jo-Rasal by Sayad Abdul Latif Sháh. |

(*Vide* G. R., G. D., No. 2629, dated 2nd September 1887.)

| | |
|---|---|
| Persian ... | Ikd-i-Gul.<br>Ikd-i-Manzúm.<br>Gulistán.<br>Bostán.<br>Mirza Hairat's translation of Malcolm's History of Persia, Vol. II.<br>Akhalák-i-Jaláli.<br>Inshá-i-Abúl Fazl.<br>Sháh Námah, one volume, or about one-fourth of the whole.<br>Diwán of Háfiz. |
| Arabic ... | Nafhat-úl-Yaman.<br>Selections from the Alif Laila.<br>Hamásah, 1st two books, pages 1—109, Calcutta Edition.<br>Timur Námah.<br>Makamát of Hariri, 1st half.<br>Saba Muallakát. |
| Sanskrit ... | Riju Pátha.<br>Hitopadesh.<br>1st nine cantos of Raghuwansa, expurgated edition by Ishwar Chandra Vidyáságar.<br>1st and 2nd Adhyáyas of the 1st Ashtaka of Rigveda Sanhita.<br>Cantos I to VI and XI to XVIII, inclusive, of the expurgated edition of the Kirátárjuniya of Vidyáságar.<br>Sakuntala Nátak. |

## EXTRACTS FROM THE CIVIL SERVICE REGULATIONS.

### *Examination Leave.*

The following extracts from the Civil Service Regulations are given for purposes of easy reference :—

Art. 313.—Examination leave may be affixed or prefixed to privilege leave provided that privilege leave prefixed to the three months' examination leave under clause (*d*) of Article 314 must be spent in, or in the journey to, one of the appropriate countries mentioned in that clause, and that privilege leave may not be granted in continuation of the month's leave after examination admissible under Article 314, clause (*b*). Except as herein provided, no kind of leave, except furlough on medical certificate, may be granted in continuation of examination leave.

Art. 314:

(*a*) In cases not specially provided in clauses (*b*), (*c*) and (*d*) of this article, permission to appear at optional examination in any of the Oriental languages prescribed by Government carries with it the grant of joining time (excluding the time allowed for preparation) to and from the place of examination, besides leave for the day or days of examination.

(*b*) A candidate for a reward by the Higher Standard in Arabic or for High Proficiency in Arabic or Persian, may be allowed leave for one month, and, if he passes, for another month after it.

(*c*) The whole period, or two months' leave authorized by clause (*b*), may be prefixed to the examination if the candidate undertakes to spend it in study under professional tuition at a Presidency town.

(*d*) An officer who is a candidate for the Degree of Honour in Arabic or Persian may be allowed, instead of the leave for two months provided in clause (*c*), leave for three months to Persia for Persian; and to Arabia, Mesopotamia, Egypt or Syria for Arabic.

Art. 315.—An officer on leave under the preceding article has a lien on his appointment, substantive or officiating, and is entitled to leave allowances as if he were on privilege leave, for an aggregate maximum period of twelve months.

(G. N., G. D., No. 1032, dated 21st March 1882.)

**14.** A Civilian who receives the reward for High Proficiency in any vernacular language will be considered to be exempt from passing any other obligatory examination in that language. (G. R., G. D., No. 1624, dated 29th August 1868.)

**15.** The candidate for examination in Oriental languages must be able to read whatever is given to him. The handwriting given to be deciphered will not necessarily be bad.

A candidate who has passed for High Proficiency may go up for Honours.

The Committee has power to recommend that a certificate of High Proficiency be given to an unsuccessful candidate for Honours if he comes up to that standard, and provided the period of service required for High Proficiency be not exceeded.

(G.R. G. D., No. 1890, dated 13th October 1868.)

**16.** The donations prescribed in the rules for the encouragement of the study of Oriental languages amongst the Junior Members of the Bombay Civil Service are not assignable to a Civilian for passing in the vernacular language of the district in which he was born or educated. The Local Government will determine in each case what languages come within the above definition. In the above ruling, natives in the usual acceptation of the term are alone referred to. Doubtful cases as they arise may be referred to the Government of India for orders. (G. I., H. D., Nos. 5501, dated 14th December 1871, 1658, dated 6th April 1872, and 1814, dated 8th November 1881; *vide* G. Ns., G. D., dated 3rd January 1872 and 13th April 1872, and G. R., G. D., No. 3929, dated 21st November 1881.)

**17.** The particulars to be stated in the inscriptions on medals awarded to candidates for passing the degree of honour examinations in the vernacular languages should be—

(1) the name and official rank of the officer passing the examination,

(2) the language in which the examination is passed, and

(3) the date on which it is passed.

If information on all the points specified is invariably given in the reports of the results of these examinations, the necessary communication will be made to the Mint Master from the Financial Department of the Secretariat, from which orders about the supply of medals are issued. (G. R., F. D., No. 420, dated 7th February 1885.)

**18.** Young Civilians studying languages cannot be granted leave to reside in Bombay without the special orders of Government. (G. R., F. D., No. 1256, dated 4th April 1891.)

**19.** The following Regulations under which a limited number of members of the Covenanted Civil Service will be permitted to present themselves for examination in the Russian language while on furlough are, with the approval of Her Majesty's Secretary of State for India, published for information:—

1. The Civil Service Commissioners will hold examinations in London twice a year, commencing on the first Tuesday in April and the third Tuesday in October, for the purpose of examining officers in Russian.

2. Officers who obtain ·5 of the total marks will be noted in their record of service as 'Passed' in Russian, and those who obtain ·8 will be noted as qualified to be interpreters in Russian.

3. The maximum marks allotted at this examination will be 800, divided as follows:—

| | | |
|---|---|---|
| Dictation | ... ... ... | 50 |
| Translation from Russian into English. | | 100 |
| Do. | do. English into Russian. | 200 |

| | Marks. | |
|---|---|---|
| Writing an essay or letter and copying manuscript ... ... | 150 | 800 |
| Oral examination, conversation, including reading manuscript at sight and translation in writing from Russian into English and from English into Russian from *ex-tempore* reading ... | 300 | |

4. Applications for permission to appear at these examinations must be made to the Government of India, in the Home Department—(*a*) in the case of an officer directly under the Government of India, through the Department in which he is serving; and (*b*) by an officer under a Local Government or Administration, through the Local Government or Administration to which he is subordinate. Applications must not be made to the India Office in London.

5. Such permission will be granted to a limited number of officers only, and to no one who has not to his credit a sufficient amount of furlough to enable him to complete the full course of study and appear for the final examination within its limit. The whole time so passed will be treated as part of the furlough taken, and the officer will be entitled to furlough pay during it. The Government of India reserves to itself full discretion to grant or withhold permission in any case.

6. Any officer who proves his possession of sufficient elementary knowledge of Russian by scoring not less than 200 marks (·25 of the total) at one of the examinations held by the Civil Service Commissioners for the purpose of examining officers in foreign languages, or passes one of the preliminary examinations in Russian held in India, will be permitted to proceed from England to Russia for a further course of study of the Russian language.

7. On starting for Russia he may be granted an advance of pay not exceeding 35 days' furlough pay and also not exceeding £ 100. Such advance will only be granted to an officer who draws his furlough pay from the India Office and will be recovered in instalments spread over eight months after his arrival in Russia.

8. Shortly after his arrival in Russia he shall report to the India Office his address and the date of his entering Russia. Any subsequent change of his address shall likewise be reported.

9. The period to be spent in Russia shall not be less than eight months. As special value is attached to a lengthened stay in Russia, he shall not present himself for final examination till one year after passing the elementary test either in England or India, and shall not be permitted to attend any intermediate examination held by the Civil Service Commissioners.

10. Two months before his final examination, he shall notify to the India Office the address in England to which his order for examination

should be sent by the Civil Service Commissioners.

11. He shall return to England a full week before his final examination, and shall report to the India Office in writing his arrival and the date of his quitting Russia.

12. If he succeeds at the final examination in qualifying to be an Interpreter in the Russian language, he shall receive a gratuity of £200 and a further consolidated sum of £32 or £42 in repayment of his travelling expenses to and from St. Petersburg or Moscow, as the case may be. The gratuity of £200 shall be paid only in cases where there has been the full term of residence in Russia for the purposes of study. No grant on account of travelling expenses shall be made to an officer who fails to qualify to be an Interpreter, but he may earn the gratuity and the consolidated sum for travelling expenses if he succeeds at any subsequent examination in qualifying to be an Interpreter.

13. Whether successful or not at the final examination, he shall rejoin in India within two months from the date on which it began, unless his leave or furlough extends beyond that period. If, however, his leave has been granted under medical certificate it will be necessary for him as usual to obtain a certificate that he is in a fit state of health to return to his duty.

14. An officer shall be entitled to count as Indian duty for promotion and pension, but not as service for furlough, the period of eight months spent in Russia. (G. I., H. D., Ns. Nos. 2429, dated 19th December 1889, and 8, dated 5th February 1891; *vide* G. Rs. Nos. 157, dated 9th January 1890, and 1451, dated 23rd February 1891.)

**20.** In the Military Department each candidate permitted to proceed to Russia for the study of the Russian language is required to furnish a certificate from his Commanding Officer or from the Head of the Department in which he is serving, that "his character as a soldier and the nature of his services are such as to make it likely that he would be employed as a Russian Interpreter, or as a Staff or Regimental Officer on the frontier or in the field." No such certificate has been exacted as regards Indian Civil Servants, but full discretion is reserved to the Government of India by the Regulations of December 1889 to grant or withhold permission in any case.

In future the spirit of the rule in force in the Military Department should be applied to civil candidates, and leave to proceed to Russia under the Regulations should be granted only to officers who seem likely to be employed, before their active service comes to an end, in situations where a knowledge of Russian may be of real advantage to the State. (S. of S. No. 116 (Public), dated 29th November 1894; *vide* G. R. No. 1135, dated 11th February 1895.)

In view of the foregoing orders of the Secretary of State, the Government of India will closely scrutinize applications from officers of the Indian Civil Service for permission to present themselves for examination in Russian, and will be very sparing in the grant of permission, especially to officers who have had more than 12 years' service, or who have elected for the Judicial Branch of the service. (G. I., H. D., No. 1-Examn. 19, dated 24th January 1895; *vide* G. R. No. 1135, dated 11th February 1895.)

## II.—DEPUTY COLLECTORS.

1. Every person appointed to be or act as Deputy Collector (without having passed the Departmental Examinations prescribed for graduates and non-graduates) is required to pass the Departmental Examination, Higher Standard (prescribed for Junior Civil Servants) within one year from date of taking charge, or at the first examination held after the expiration of one year from such date. On failure so to pass, a deduction of 10 per cent. shall be made from his salary until he shall have passed the examination. Until the above examination shall be passed, the person appointed will be shown in the Civil Lists as a probationer, and on failure so to pass within two years from the date of nomination he will forfeit his appointment. (G. N., G. D., dated 12th July 1871.)

*Note.*—This rule is applicable to Deputy Collectors in Sind (G. Rs. Nos. 1195, dated 22nd February 1882, and 4844, dated 25th July 1887).

2. The Honourable the Governor in Council is pleased to make the following modifications in the existing rules in so far as they are applicable to the Departmental Examination of native candidates according to the Higher Standard :—

1. No marks shall be allowed to a native candidate for his knowledge of any vernacular language whatever, and if a native candidate satisfactorily performs the exercises constituting the other three subjects, *viz.*, II. Judicial, III. Revenue, and IV. Accounts, and obtains the requisite number of marks for them, he will be declared to have passed the examination; but, if his English composition be found to be indifferent, he shall on no account be declared qualified although his replies to questions be substantially correct.

2. If a native be appointed to a district the vernacular of which is different from his own, he will have to undergo an examination in the language of the district in the same manner as a Covenanted Civil Servant is required to do under Rule VII (of the rules for the examination of Junior Civil Servants). This examination will, however, be quite distinct from, and independent of, his Departmental Examination.

*Note.*—This rule is to be enforced in the case of substantive *pro-tem.* or acting holders of the appointment also. (G. R. No. 7745, dated 29th September 1892.)

3. No candidate for whom the passing of the Departmental Examination is not compulsory shall be allowed to appear more than twice, and that, also, not before the expiration of an interval of two years from the date of the first failure.

4. In the case of candidates of the above description, a certificate of having passed the examination shall hold good only for five years from the date of passing, and after the expiration of that period it will be necessary to undergo the examination afresh, unless in the meantime the candidate shall have obtained an appointment as Deputy Collector. (G. N. dated 20th August 1873; *vide* G. R. No. 4021, dated 15th July 1873.)

For the purpose of the foregoing rules, Eurasian candidates are native candidates. (G. R. No. 1986, dated 25th March 1882.)

**3.** His Excellency the Governor in Council is pleased to direct that Rules 1 and 2 published in Government Notification dated 20th August 1873, disallowing the examination of natives in the vernacular languages at their Departmental Examination according to the Higher Standard, should be made applicable in the case of native candidates appearing for Departmental Examination according to the Lower Standard. (G. N. dated 3rd March 1874; *vide* G. R. No. 1135 of the same date.)

**4.** A Deputy Collector, who is appointed to and joins his appointment in a district of which the vernacular is not his own language, must be required, irrespective of the length of his previous service, to pass in the vernacular of that district within one year from the date of his joining his appointment, and if he fails to do so, the deduction prescribed in the last part of Rule 7 of the rules for the examination of Junior Civil Servants and others, should be made from his pay. (G. R. No. 1057, dated 9th February 1889.)

**5.** The Assistant and Native Assistant to the Commissioner, N. D., should be required to pass in Maráthi if Gujaráti is their mother tongue or in Gujaráti if Maráthi is their native language. In the same way, the Assistant and Native Assistant to the Commissioner, S. D., should be required to pass in Kánarese if Maráthi is their native language, or in Maráthi if Kánarese is their mother tongue.

It is desirable that the Personal Assistant to the Director of Land Records and Agriculture should be acquainted with the three vernacular languages of the Presidency Proper, but in any case it is essential that he should be thoroughly conversant with Maráthi and Gujaráti. He should, therefore, be required to pass in whichever of the two latter languages is not his mother tongue.

The Alienation Assistant to the Commissioner, C. D., need not be required to pass an examination in those languages.

In the case of the Uncovenanted Assistant Commissioner in Sind, a knowledge of Sindhi is all that need be insisted upon. (G. Rs. Nos. 2500, dated 30th March 1889, and 3474, dated 11th May 1889.)

6. The Personal Assistant to the Commissioner of Customs, Salt, Opium and A'bkári need not be called upon to pass the Departmental Examination prescribed for Deputy Collector so long as he holds the post of Personal Assistant, but must pass in Gujaráti if Maráthi is his mother tongue or in Maráthi if Gujaráti is his own language. (G. R. No. 3076, dated 26th April 1889.)

7. The Deputy Collector who enters the service by passing the competitive examination should be required to pass the same tests as Junior Civilians, *viz.*, the Higher and Lower Standard Departmental Examinations.

The probationary Deputy Collectors should be required actually to hold charge of the treasury. The treasury work is not likely to suffer, as they have the permanent Treasury Officer to refer to in case of any difficulty. (G. Rs. Nos. 4852, dated 29th June 1897, and 5920, dated 10th August 1897).

### III.—MÁMLATDÁRS AND AGRICULTURAL INSPECTORS.

1. In the Northern Division, in making probationary and substantive appointments to the post of Mámlatdár, candidates who have a knowledge of both Gujaráti and Maráthi will ordinarily be selected in preference to those who do not possess such knowledge. In the Central and Southern Divisions, candidates who have a knowledge of both Maráthi and Kanarese will similarly have a preferential claim.

2. Every Mámlatdár will be required to pass, within a year of his first substantive appointment, an examination before the Central Examination Committee in one vernacular language of the Division other than his own vernacular, unless he shall have already done so before obtaining a substantive appointment.

3. Failure to comply with Rule 2 will entail stoppage of promotion, and a deduction of 10 per cent. from the pay of defaulters. (G. R. No. 4406, dated 23rd May 1892.)

4. It is not necessary that Mahálkaris should come under the foregoing rules, as they are most rarely transferred from a district with the vernacular of which they are conversant to one in which they are ignorant of the language. The case, however, as regards Agricultural Inspectors is different and the rules should be held to apply to them equally with Mámlatdárs. The Commissioners, however, should endeavour, as far as possible, to post such of these officers as are called upon under the rules to pass

in a second language to stations where there are facilities for acquiring it.

Certificates of qualification in a language given by Collectors cannot be allowed to hold good under the rules. The only certificate which can be accepted is that of the Central Committee for Vernacular Examinations. (G. R. Nos. 1304, dated 15th February 1893.)

### IV.—HEAD ACCOUNTANTS.

1. No person shall be held eligible for the post of Head Accountant who has not passed an examination in Revenue and Financial Accounts before the Central Committee at the time of the Departmental Examinations of Junior Civil Servants. The Committee shall set the papers in Hope's Forms, and the Accountant General a searching paper in the Financial Accounts.

In making the appointment of Head Accountants, selection shall be made, according to the date of passing the examination, from among the Deputy Accountants and other persons permitted to appear for the examination.

The examination shall be open to (1) Deputy Accountants, (2) those who hold *or have been promoted from* the position of Senior Clerk below the Deputy Accountant, (3) Local Fund Accountants, (4) Head Clerks to Collectors and (5) the Stamp and Opium Head Clerk in the Collector's Office, Ahmedabad.

*Note.*—It is left to the Collectors to decide whether, in making appointments of Deputy Accountants and Local Fund Accountants, preference should be given to men who have passed the examination for Head Accountants.

(G. Rs. Nos. 1418, dated 21st February 1893, and 4166, dated 21st June 1893.)

### V.—ADMISSION TO AND PROMOTION IN THE REVENUE BRANCH OF THE PUBLIC SERVICE.

1. The following rules for admission to the higher appointments in the Revenue Branch of the Public Service in Sind are published for general information:—

Classes eligible for appointments to higher grades of Revenue Service.

1. In future all vacant appointments in the grade of Head Munshi, Mukhtyárkar and Deputy Collector will be filled up from the following classes only:—

(1) Graduates of any University who become qualified under these rules.

(2) Government servants in the Revenue or kindred Departments who pass the Departmental Examinations required by these Rules.

(3) Experienced servants of Government of proved merit and ability, whose age and ignorance of English may prevent their passing the prescribed examinations.

Graduates qualified or eligible for Head Munshiship.

2. Any graduate can become qualified for a Head Munshiship by serving for not less than one year under a Mukhtyárkar as Second Munshi and by passing the ordinary Lower Departmental Examination.

Graduates qualified or eligible for Mukhtyárkarates.

3. Such graduate can further become qualified for a Mukhtyárkarship, (1st) by serving for six months as a Head Munshi, (2nd) by then passing the Higher Departmental Examination, provided that he produces proof of competency and good moral character.

All appointments as Second Munshi to be reserved for graduates.

Lists should be kept of all graduates who apply for appointments in the Revenue Branch under these rules.

Name of graduate twice refusing an appointment to be removed from list.

4. All vacancies in the grade of Second Munshi in Mukhtyárkar's office shall first be offered to graduates who have formally intimated to the Commissioner their willingness to serve under these rules. Lists will be kept of such graduates, and only in the event of there being no graduate willing to take up the appointment of Second Munshi it should be granted to others. The name of any graduate who twice refuses or declines to accept an appointment will be struck off the list of applicants, &c.

General list of qualified candidates how to be kept.

5. Lists shall be kept as provided in Rule 6 of all Revenue subordinates and of all duly qualified graduates who pass the Departmental Examinations, the names being arranged in order of merit, *e.g.*, where a Revenue subordinate and a graduate who has served for a year as Second Munshi pass the Lower Departmental Examination at the same time, their names shall be entered on the lists in the order of merit, and they shall be entitled to promotion to Head Munshiships as they fall vacant in that order. Similarly, if a qualified graduate and Revenue subordinate both pass the Higher Standard at the same time, they shall be promoted to the office of Mukhtyárkar in the order in which they pass the examination.

Detailed lists of officers qualified to be Head Munshis and Mukhtyárkars.

6. The lists of persons qualified to hold the office of Head Munshi shall be kept by the Collectors, and the lists of all persons qualified for promotion to Mukhtyárkarship will be similarly kept by the Commissioner in Sind.

Both lower and higher examinations must be passed except in certain cases.

Only two chances of passing allowed for each examination.

7. No graduate or Revenue officer can go up for Higher Standard Examination except as provided in Rule 13 or 14 without first passing the Lower Standard, and no candidate will be permitted to present himself more than twice for the same examination.

Promotion to grades of Mukhtyárkar how regulated.

8. Promotion from one grade to another in the appointment of Mukhtyárkar will be regulated by seniority or exceptional merit.

Promotion to Deputyships.

9. An officer who has served satisfactorily as Mukhtyárkar or who has qualified himself under Rule 14 will be considered eligible for appointment as Deputy Collector.

Restrictions on appearance at Departmental Examination.

10. No subordinate officer will be permitted to present himself for the Departmental Examination without the approval of the Collector and a certificate from the Divisional Officer declaratory of the thorough fitness of the candidate.

Graduates failing to pass Lower Standard Departmental Examination in two years to be removed from appointment.

11. Any graduate holding the office of Second Munshi, who fails to pass the Lower Standard Departmental Examination within two years from the date of his appointment as a probationer, will be removed from his probationary appointment.

Special appointments qualifying in the same way as Head Munshiship for promotion to Mukhtyárkarate.

12. Service as Head Accountant, as Head Munshi to Commissioner, to Collector or Assistant Collectors, as Head Clerk to Commissioner or Collector, as Deputy Accountant, as Huzúr Accountant, as Kotwál, will be held to qualify for promotion to a Mukhtyárkarate in the same way as service as a Head Munshi to a Mukhtyárkar, *i.e.*, a qualified officer upon passing the Lower Standard Examination becomes eligible for any of those appointments, and after six months' service in them can go up for the Higher Standard and thus qualify himself for promotion to a Mukhtyárkarate in the same way as if he had held a Head Munshiship. Existing incumbents of such offices are required to pass both Departmental Examinations if they wish to be promoted to the grade of Mukhtyárkar.

Head Accountants to qualify for Mukhtyárkarship need only pass Higher Departmental Standard.

13. Head Accountants at present in the service wishing to qualify themselves for Mukhtyárkarates must pass the Departmental Examination, Higher Standard, but need not serve for six months as Head Munshi.

Present incumbents of office of Mukhtyárkars in order to qualify themselves for promotion to grade of Deputies must pass Higher Standard.

14. Mukhtyárkars at present in the service wishing to qualify themselves for promotion to the rank of Deputy Collector must pass the Departmental Higher Standard, and appointments to Deputy Collectorships will ordinarily be made from Mukhtyárkars qualified under this rule or under (3) of Rule 1.

In the absence of qualified candidates vacancies to be filled up as at present.

15. Until properly qualified candidates become available, vacancies will be filled up as usual by seniority and selection.

16. Any candidate who passes the Lower Standard Departmental Examination becomes qualified to be appointed a Magistrate of the Third Class, and any candidate who passes the Higher Standard becomes eligible, if otherwise duly qualified, to be appointed a Magistrate of the Second or First Class as may be recommended by the District Magistrate: provided that no Third Class Magistrate can be appointed a Magistrate, Second Class, until he has exercised the powers of a Third Class Magistrate for six months, and no Second Class Magistrate can be appointed a Magistrate of the First Class until he has exercised Second Class powers for not less than six months.

*Note.*—As these rules prescribe the ordinary Lower and Higher Standard tests in lieu of the more difficult Special Departmental Examinations prescribed under Government Resolution No. 6505, dated the 17th December 1878, it must be understood that an officer transferred or promoted from Sind to the Presidency Proper will be required to pass the Special Higher Standard Examination.

(G. Rs. Nos. 6840, dated 2nd October 1882, 4347, dated 2nd July 1888, 9864, dated 16th December 1892, and 1267, dated 14th February 1893.)

2. Candidates from Sind may be admitted to the Higher Standard Departmental Examination who are certified by the Commissioner in Sind. The Commissioner will grant certificates in accordance with the Rules of 2nd October 1882. (G. R. No. 1769, dated 2nd March 1883.)

3. The sanction of Government is not necessary to the exercise by the Commissioner in Sind of the power of exempting officers, under Clause 3 of Rule 1 of the foregoing rules, from passing the Departmental Examinations. (G. R. No. 3326, dated 6th May 1889.)

4. In view of the special requirements of Sind, the Commissioner in Sind is authorized to grant permission to selected officers of approved merit, employed in Departments other than the Revenue Department, to appear at the Revenue Departmental Examinations, subject to the condition that such officers on their passing the requisite examinations should not be appointed to posts of Mukhtyárkars unless they have served for at least six months in one of the appointments mentioned in Rule 12 of the rules of 2nd October 1882. (G. R. No. 3134, dated 1st May 1893.)

5. His Excellency the Governor in Council is pleased to lay down the following rules for the admission to, and promotion in, the Revenue Department of this Presidency of graduates* and non-

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* The graduates to whom in accordance with these rules preference is to be given in filling certain appointments in the

graduates. These rules supersede all previous rules published on the subject since December 1878 :—

"*Rules for the admission to, and promotion of,* * *graduates and non-graduates in the Revenue Department.*

## PART I.

### ORDINARY RULES OF THE REVENUE DEPARTMENT.

1. Before admission the educational test must be passed.

A first class certificate qualifies for admission into either English or vernacular offices; a second class certificate, for admission to vernacular offices only.

2. After admission and after one year of probation the Subordinate Departmental Examination must be passed. Until it is passed all appointments are probationary.

3. The Departmental Examination, Lower Standard, is open to non-graduate officers of the Revenue Service on the following conditions:—

G. N. No. 864, dated 1st February 1893.

(*a*) That the candidate holds an appointment in the Revenue Department of which the salary is not less than Rs 20 per mensem;

(*b*) That the candidate produces a certificate of the Commissioner or Collector under whom he is serving that he is qualified by merit, industry, character and knowledge for admission to the examination;

(*c*) That he has completed 5 years' service in the Revenue Department.

4. Non-graduate officers of the Revenue Department, on passing the Departmental Examination, Lower Standard, are entitled to promotion to the following appointments under the provisions of Part II, Rule 9:—

(*a*) Head Kárkun to Mámlatdár;

(*b*) Chitnís to Commissioner or Collector;

(*c*) Mahálkari;

(*d*) Head Clerk to Commissioner or Collector;

(*e*) Second Clerk to Commissioner or Collector;

(*f*) Native Huzúr Accountant;

(*g*) Deputy Chitnís or First Kárkun to Collector.

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Revenue Department need not be only graduates of the Bombay University. Such restriction would be a needless and inexpedient limitation of the field of selection. But in selecting graduates for appointment to such posts, preference should be given to Bombay University graduates *cæteris paribus*. (G. R. No. 7742, dated 7th October 1895.)

* The term "graduate" or "graduates" wherever it occurs in these rules should be held to include "holders of a Diploma in Agriculture granted under the revised regulations." (G. R. No. 2178, dated 26th March 1898.)

5. The following persons, not being graduates, but having passed the Departmental Examination, Lower Standard, will be admitted to the Higher Standard Departmental Examination, and on passing it shall have their names registered in order of passing on a supplementary list of non-graduates qualified for the appointment of Mámlatdár and be eligible to fill vacancies in the office of Mámlatdár either acting for short periods or, when no qualified graduate is available, permanently :—

(a) *Persons holding the offices of Chitnís or Head Clerk to a Commissioner or Collector (substantive) or District Agricultural Inspector or the Assistant District Inspector, Khándesh;

(b) Any other officer of the Revenue Service of not less than 10 years' standing who may be recommended by a Commissioner on grounds of special merit and may thereon have been permitted by Government to appear for the Departmental Examination, Higher Standard.

*Note 1.*—No other officer of the Revenue Department below the rank of Mámlatdár is entitled to appear for the Departmental Examination, Higher Standard.

*Note 2.*—Mámlatdárs appointed from the supplementary list will be eligible for promotion to Deputy Collectorships according to merit.

*Note 3.*—"Commissioner" in this part includes the Commissioner of Survey and Settlement.

## PART II.

### PRIVILEGES ACCORDED TO UNIVERSITY STANDING AND DEGREES.

6. Claims of candidates for admission to the Revenue Service shall be accorded preference in the following order in filling appointments of which the salary is Rs. 30 or less per mensem :—

(a) Graduates;

(b) Candidates who have passed the First Examination for the Degree of B.A., or B.Sc., or in Civil Engineering, or †(the Final Examination of the Agricultural Class in the College of Science);

(c) Candidates who have passed the Previous Examination in Arts;

(d) Candidates who have matriculated or who hold the 2nd year certificate of the Agricultural Class in a High School;

(e) Candidates who hold a certificate of admission under the educational test.

*Note*.—When there are two or more candidates under the same head, the officer making the appointment shall decide which is the most eligible.

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* Rule 5 (a) is not intended to apply to an officer holding the appointment of Police Head Clerk in a Commissioner's Office. (G. R. No. 5601, dated 15th August 1891.)

† These words have since been substituted by the words "the First Examination for the Diploma in Agriculture." (G. N. No. 2178, dated 26th March 1898.)

7. Promotion to appointments below that of Mámlatdár, except the appointments named in Part I, Rule 4, shall be regulated as follows:—

(*a*) In promoting to appointments of which the salary is Rs. 30 or less per mensem, the order of preference laid down in the last preceding rule shall be observed;

(*b*) In promoting to appointments of which the salary is over Rs. 30 per mensem, the following order of preference shall be observed:—

I.—Graduates and non-graduates who have passed the Departmental* Examination, Lower Standard, according to date of passing;

*Note.*—Except that graduates shall have a special claim to appointment to the places named in Rule 11 (*a*), (*b*), (*c*), during their probationary service under that rule.

II.—Graduates who have not passed the Departmental Examination, Lower Standard;

III.—Others.

8. Preferential promotion of unpassed graduates under Rule 7 means promotion in preference to unpassed non-graduates of similar standing in the service, and not exceptionally rapid promotion of a junior unpassed graduate as of right over the heads of non-graduate seniors of long and approved service.

9. Promotion to the appointments named in Part I, Rule 4, shall be regulated as follows:—

I.—Passed graduates and passed non-graduates shall be promoted to these appointments according to date of passing the Departmental* Examination, Lower Standard.

*Note.*—Except that passed graduates shall have a special claim to appointment to the office of Head Kárkun to a Mámlatdár during their probationary service under Rule 12.

II.—Unpassed men shall be promoted to these appointments only if, and for so long as, no passed officer is available.

10. All preferential claims to promotion are subject to the condition that the claimant has proved himself deserving thereof by efficiency and good conduct in his previous service.

11. Graduates who have been appointed to the service under Rule 6 will be admitted to the Lower Standard Departmental Examination after a period of 18 months' service, and during that period they must be employed—

(*a*) for six months on account duties in a Mámlatdár's kacheri;

(*b*) for six months doing duty as a Revenue Kárkun in a Mámlatdár's kacheri;

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* If several graduates and non-graduates pass at the same examination, they shall take rank according to merit as shown by the number of marks obtained in the examination.

(c) for six months serving as a general duty Kárkún or Circle Inspector.

*Note.*—Graduates serving under this rule shall, as far as possible, be placed in the appointments named in (a), (b), (c).

If the Collector so directs, a portion of the service in (a) not exceeding three months may be in the Collector's Account Office.

12. Graduates after passing the Lower Standard Departmental Examination must serve for a further period of six months, after which they may appear for the Higher Standard Examination.

During this further period, graduates shall, as as far as possible, hold the appointments of Head Kárkúns to Mámlatdárs, and be invested with powers as Magistrates of the Second or Third Class.

13. Graduates who have passed the Departmental Examination, Higher Standard, are eligible for appointment as Mámlatdárs, and have the first claim to vacancies in that office in order of seniority according to date of passing the examination, but subject to the conditions of Rule 10.

## PART III.

### GENERAL.

14. The Revenue Department for the purpose of these rules includes—

(1) The Department of Land Revenue and General Administration;

(2) The Revenue Survey Department.

15. If a graduate or non-graduate fails to pass the Lower Standard Departmental Examination after having been afforded three opportunities, or the Higher Standard Departmental Examination after having been afforded two opportunities of doing so, he will not be allowed to present himself for examination again, but may remain in the service in any appointment not reserved for officers who pass these examinations for which he may be deemed fit.

16. The standard of marks to be obtained in order to pass the Lower or Higher Departmental Examination shall be that from time to time in force for junior members of the Civil Service.

17. In fulfilment of the engagement made to graduates in 1878, these rules are guaranteed for four years from December 31st, 1885. After that period, non-graduates who pass the Departmental Examinations under the rules in Part I will be eligible to fill every third vacancy in the office of Mámlatdár in each division, in addition to the occasional appointments secured by the provisions of Part I, Rule 5.

18. Government reserve the right in very exceptional cases to sanction the promotion to Mámlats, without passing the Departmental Examinations, of old officers of the Revenue or Survey Departments who were already of long standing in the service when the passing of these examinations was first made a condition of advancement to

that office, and who have proved their fitness while acting in the office of Mámlatdár or in other responsible posts.

(G. N. No. 7105, dated 2nd September 1885, and G. Rs. Nos. 3972, dated 9th June 1890, and 10036, dated 7th December 1891.)

6. Passing the Customs Departmental Examination does not exempt a candidate for employment in the higher grades of the Revenue Branch of the Public Service specified in Government Resolution No. 6505,* dated 17th December 1878, from passing the examination specified in paragraph 1 thereof. (G. R. No. 3565, dated 7th July 1879.)

* Superseded by G. R. No. 7105, dated 2nd September 1885.

7. In the case of officers permitted to appear for the Higher Standard Examination without first passing the special Lower Standard Examination, the minimum aggregate number of marks required to pass should be 60 per cent. of the total: each candidate must obtain 50 per cent. of the marks in each subject, and a special paper should be added, corresponding to the special paper set in the Lower Standard Examination.

The higher standard of marks should be made absolute for all officers who are permitted to appear at the Higher Standard Examination without having passed the lower standard.

(G. R. No. 1766, dated 25th March 1881, and G. R. No. 4983, dated 29th August 1881.)

8. *All* persons, whether in the Government service or not in that service, who present themselves for examination at the Higher Standard Departmental Examination must, if they have not previously passed the prescribed Lower Standard Departmental Examination, qualify under the special or raised higher standard test before they can be declared to have passed the Higher Standard Departmental Examination. (G. R. No. 2525, dated 22nd March 1884.)

9. The official superiors of candidates who desire to pass the Special Higher and Lower Standard Examinations with the object of securing the benefit to which they give a title, should certify in each case what the objects are and what the position of the candidate is in regard to the special rules. The Committee will then examine him accordingly and report the result, or, if the statement of the official superior seems to contain grounds for doubting whether the candidate is proceeding correctly, can first refer to Government for orders. This is to be carefully acted in future by all concerned. (G. R. No. 1195, dated 22nd February 1882.)

10. The number of candidates for the Lower and Higher Standard Departmental Examinations from any given district and from any given office must be but small, and it is exceedingly inconvenient to hold intermediate examinations of this nature. The examination only lasts a few days and the Collector

should make the best arrangements possible to carry on the work during those days in the absence of the candidates, and should not refuse permission to candidates to appear on the score that their services cannot be dispensed with for even so brief a period. (G. R. No. 2132, dated 13th March 1883.)

**11.** The rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, declare the conditions of qualifying for Mámlats from the date on which they came into force, *viz.*, 3rd idem. In paragraph 10 of that Resolution it was ruled that 52 Revenue officials who were reported to have qualified according to the Notification of December 17th, 1878, paragraph 3, must be held entitled to have their names entered on the list of persons qualified for Mámlats before September 3rd, 1885. They are to stand on that list along with qualified graduates according to the order of the date of passing the Higher Departmental Examination and are eligible for Mámlats in their turn. The authority who considers their fitness for appointment as Mámlatdárs will of course decide whether they have had the requisite training in lower offices. If not, their appointment can be deferred. Government has simply ruled that they have qualified under the saving clause, paragraph 3 of Resolution No. 6505 of December 17th, 1878. (G. R. No. 9107, dated 12th November 1885.)

**12.** The rules published in Government Notification No. 7105, dated 2nd September 1885, apply to graduates who qualify for Mámlats after that date and do not debar those non-graduate officers employed in the Revenue Department who passed the Departmental Examination before 2nd September 1885, and whose names have been admitted to the list of officers qualified for Mámlats from receiving the promotion they have earned. The men who pass Departmental Examinations are entitled to appointments in order of seniority according to the date on which they pass. Non-graduates who passed under the special provision made by Government on their behalf before the Rules of 2nd September last were issued are of course senior on the list of qualified men to graduates who qualify under those rules, and their rights are secured by the previous rules which allowed them to qualify by passing up to a certain date. (G. R. No. 1543, dated 25th February 1886.)

**13.** Save in the very exceptional cases referred to in Rule 18 of the rules published in Government Notification No. 7105, dated 2nd September 1885, it is incumbent on candidates for the office of Mámlatdárs to pass the Departmental Examinations prescribed therein in order to qualify themselves for appointments to that office, irrespective of any other examinations which they may have passed. (G. R. No. 5492, dated 2nd August 1886.)

**14.** It was not intended by No. 15 of the rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, to allow three further chances of passing to persons who had already appeared for the Special Lower Standard Departmental Examination on one or more occasions and failed. In all only three chances of passing can be allowed, whether under the old or the new rules. (G. R. No. 10358, dated 24th December 1885.)

**15.** By Nos. 6 and 7 of the rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, it was not intended either to prohibit the appointment of graduates who are "candidates for admission" from appointment direct to the higher places, "of which the salary is Rs. 30 or less," or to give such graduates a preferential right to them in all cases. Such places may be filled either by promotion or by selection from candidates for admission. The appointing officer must consider (1) the claims of non-graduates serving in this grade on account of approved service, and (2) the superior qualifications which a graduate candidate may possess. Unless the claims under (1) are very strong, the graduate should be preferred. Government did not desire to exclude old employés altogether. On the other hand it is of course the desire of Government that graduates should not be offered nothing but the lowest grade appointments on Rs. 12. (G. R. No. 1942, dated 11th March 1886.)

**16.** Persons who have passed the Overseers' Examination should be held to be entitled to the same preference in respect of appointment and promotion as the persons enumerated in clause (*b*) of No. 6 of the rules in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 2824, dated 14th April 1886.)

**17.** The attention of the Collectors is specially drawn to the discretion given by No. 10 of the rules for the admission to and promotion of graduates and non-graduates in the Revenue Department, published in Government Notification No. 7105, dated 2nd September 1885, and to the desirability of using it so as to exclude from appointments they are not fitted to hold any persons who though eligible for promotion under the rules, have not given proof that they deserve it by good conduct and efficiency.

There seems to have been considerable diversity of practice and some neglect of the expressed wishes of Government in the working of Rule 6, which is intended to regulate preferential claims to first appointments. To remedy this and at the same time to leave room for the exercise, by the Collector as head of the district, of such reasonable discretion as is necessary in the interest of the Public Service, the Governor in Council is pleased to direct that in the list of candidates, which is presumably kept for each Collectorate, the educational qualifications, including year of, place in order of merit, and any honours gained in, any public examination they may have passed, should be shown; that candidates should not be entered in the list unless the Collector has satisfied himself personally or by trustworthy recommendations that they are likely to turn out useful servants of Government; that on the occurrence of a vacancy the Collector should select the best man on his list at the time, without reference to date of application or examination passed, *e. g.*, an honour man recently entered might reasonably be preferred to a man who had taken a simple pass degree the year before; that his choice is to be guided *primarily* by educational attainments as laid down in Rule 6, but not so as to preclude such exceptions as may be necessary to maintain a due admixture of castes, or to secure men with exceptional qualifications, physical or other, for particular descriptions of work; that candidates should be required to state whether their names are entered in the lists of any other district or districts, with a view to intimation being sent in case of their being appointed; and that ordinarily the name of a candidate who has refused an appointment should be struck off, but that this should not apply to graduates who have been offered appointments on pay of less than Rs. 30, nor preclude the Collector from giving another chance to any candidate whom he considers specially eligible, or whose refusal may have been the result of causes entitling him to further consideration. (G. R. No. 8&4, dated 1st February 1893.)

**18.** No further privilege than the preferential right to first appointments recognized by No. 6 (*b*) of the rules published in Government Notification No. 7105, dated 2nd September 1885, can be granted to the students of the Agricultural Class of the College of Science, Poona. Diplomates in Agriculture cannot be placed on the same footing as graduates holding University degrees. (G. R. No. 7877, dated 26th October 1893.)

**19.** It is not desirable or necessary, on the ground of natural sequence, to alter the Rules 6 and 7 (*a*) and (*b*). It seems inexpedient that there should be a margin within which there may be a choice between men who have and men who have not passed the Lower Standard Departmental Examination, the more especially as there are many deserving men of the Kárkun class who are ignorant of English and consequently unable to pass the Departmental Examination, and whom it would be hard to practically deprive of much chance of promotion beyond the Rs. 20 grade. (G. R. No. 4967, dated 2nd July 1895.)

**20.** There is nothing in the rules in Government Resolution No. 7105, dated 2nd September 1885, to prevent advancement to a better paid post within the grade of Head Kárkun of an unpassed non-graduate who was a Head Kárkun when the rules came into force. (G. R. No. 2409, dated 27th March 1886.)

21. The rules laid down in Government Notification No. 7105, dated 2nd September 1885, do not render it unnecessary for graduates and non-graduates employed in the Revenue Department in the Presidency Proper to pass any special tests in order to qualify themselves for appointment to the post of Mámlatdár. While graduates and non-graduates serving in Sind are allowed, in order to qualify themselves for the promotion to higher posts in Revenue Department in that Province, to pass the ordinary Lower and the ordinary Higher Standard Departmental Examinations, it is incumbent on candidates for similar appointments in the Presidency Proper to pass either the Special Lower and the ordinary Higher Standard Departmental Examinations, or the Special or Raised Higher Standard Departmental Examination. Candidates appearing at the Special Lower Standard Departmental Examination are required to pass an examination in two special papers—one on revenue matters and the other on revenue accounts—in addition to the papers set at the ordinary Lower Standard Departmental Examination, while those who present themselves at the Special or Raised Higher Standard Departmental Examination are examined in a special revenue paper, corresponding to the special paper set at the Special Lower Standard Departmental Examination, in addition to the two papers on that subject set at the ordinary Higher Standard Departmental Examination. In these circumstances, officers employed in Sind must satisfy the same conditions of qualification before appointment to Mámlats in the Presidency Proper as candidates in the Presidency are required to fulfil. (G. R. No. 4834, dated 7th July 1886.)

22. Commissioners and Collectors should exercise most careful discrimination in recommending, for the favourable consideration of Government under No. 18 of the rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, applications from their subordinates for exemption from passing the Departmental Examinations with a view to their being promoted to Mámlats. (G. Rs. Nos. 6432, dated 11th September 1886, and 6533, dated 15th idem.)

23. Officers who have been specially exempted by Government under No. 8 of the rules laid down in Government Notification No. 7105, dated 2nd September 1885, from passing the Departmental Examination, should take their rank, according to the length of their service, in the list of candidates qualified for appointment to the post of Mámlatdár. (G. R. No. 4862, dated 8th July 1889.)

24. The Commissioners should send in periodical lists on the 1st of January and 1st of July of each year of the non-graduate employés in their respective Divisions to whom they would recommend on grounds of special merits that permission should be accorded to appear for the Higher Standard Departmental Examination. The special merits in each

case should be clearly specified, and as such merits are in accordance with the rule a qualification essential to give any non-graduate any claim to appear at the examination it is necessary that recommendations made on behalf of non-graduates should be submitted only after careful scrutiny. (G. R. No. 6104, dated 10th September 1888.)

**25.** No. 9 of the rules sanctioned in Government Resolution No. 7105, dated 2nd September 1885, applies to the first appointment of candidates to the posts named in Part I, Rule 4, but in no way regulates their subsequent promotion *after* they have been so appointed. (G. R. No. 3325, dated 23rd May 1888.)

**26.** In all cases of appointments made by Collectors in contravention of the rules, a report explaining the reasons should be made to the Commissioner. (G. R. No. 2440, dated 28th March 1889.)

**27.** Non-graduates who do not hold permanent appointments of Rs. 20 and upwards should be debarred from appearing for the Lower Standard Departmental Examination. (G. Rs. Nos. 7016, dated 4th October 1890, and 884, dated 1st February 1893.)

**28.** Subordinates in the offices of the Conservators of Forests cannot be held to be officers of the Revenue Department under the rules for the admission to, and promotion in, the Revenue Department of graduates and non-graduates. (G. R. No. 1746, dated 25th March 1881.)

**29.** The Forest Department is not included in those branches of the service the employés of which are qualified to appear for the Lower and Higher Standard Departmental Examinations. (G. R. No. 7178, dated 9th October 1886.)

**30.** There is no useful object to be attained by permitting Clerks of the Court, Shirastedárs and Názirs of District Judges to appear for an examination designed especially for revenue officers and qualifying only for promotion in the Land Revenue Department. The nature of the duties of the District Court officers above named is entirely different from that of the duties of the Head Kárkuns, Mámlatdárs and Deputy Collectors, and there is no prospect of any District Court Officer being granted a Mámlat or other revenue appointment merely because he has passed an examination which has been passed by hundreds of purely revenue officials. (G. R. No. 219, dated 10th January 1883.)

**31.** The Departmental Examinations held by the Bombay Central Committee are intended only for officers serving in British Government employ in the Bombay Presidency, and persons in the service of Native States in the Presidency are not permitted to appear at those examinations. (G. R. No. 5252, dated 27th June 1885.)

**32.** Persons employed in Native States will derive no advantage from passing the Departmental Examinations held by the Bombay Central Committee, which are intended only for officers serving in British Government employ in the Bombay Presidency. (G. R. No. 8786, dated 29th October 1885.)

**33.** Service rendered in the office of the Private Secretary to His Excellency the Governor and in the Political Department of the Secretariat cannot be considered as service in the Revenue Department. (G. R. No. 8279, dated 12th October 1885.)

**34.** Inspectors of Village Registration Offices are members of the Registration Department and are accordingly not entitled to appear at the Departmental Examinations, Lower and Higher Standard, which are intended only for persons actually employed in the Departments named in No. 14 of the rules prescribed in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 3347, dated 8th May 1886.)

**35.** There is no rule prohibiting the employment, in the Revenue Department, of natives of India who are not British subjects. (G. R. No. 346, dated 16th January 1886.)

**36.** The Agricultural Department comes under the head of Land Revenue. (G. R. No. 4211, dated 12th June 1886.)

**37.** The clerks in the office of the Inspector General of Police are not, like those employed under the District Superintendents and Assistant Superintendants of Police, appointed by the Collectors or eligible for promotion to posts on the establishments of Collectors, and cannot accordingly be regarded as members of the Land Revenue Department. They are, therefore, not entitled to appear at the Departmental Examinations, which are intended solely for officers serving in that Department. (G. R. No. 5177, dated 21st July 1886.)

**38.** Officers employed in the Departments under the control of the Commissioner of Customs, Salt, Opium and A'bkári are ineligible to appear at the Revenue Departmental Examinations, the passing of which qualifies only for the higher appointments in the Land Revenue Department. (G. Rs. Nos. 7636, dated 31st October 1882, and 4043, dated 20th June 1888.)

**39.** The Head Clerk to the Director of Land Records and Agriculture is not a Head Clerk to a Collector or Commissioner and is consequently not eligible to appear for the Higher Standard Departmental Examination under Rule 5, clause (*a*). He, therefore, could only present himself for examination under clause (*b*) of that rule, if permitted to do so by Government on being "recommended by a Commissioner on grounds of special merit." (G. R. No. 6305, dated 18th September 1888.)

**40.** The "Department of Land Revenue and General Administration" is a recognized subdivision of the public service (see the Quarterly Civil List, Part III), and officers employed in the marginally noted Departments (in addition to the Land Revenue Department) attached to a Collector's office should be regarded as members of that Department for the purposes of the rules laid down in Government Resolution No. 7105, dated 2nd September 1885.

1. Local Funds (Clerical Establishment).
2. Political (Clerk attached to the office of the Political Agent).
3. Trade Náka Kárkuns.
4. Forest Settlement Officer's establishment.
5. Bailiffs under Mámlatdárs and Kárkuns attached to the Collector's office in connection with the execution of Civil Court decrees.
6. Stamp Kárkuns in the Huzúr Treasury.

Inspectors and Kárkuns serving in the A'bkári Department and clerks under the Western Bhil Agent, Khándesh, cannot be held to belong to the Land Revenue Department, and are not entitled to appear at the Departmental Examinations, Lower and Higher Standard; but when Clerks and Kárkuns holding permanent appointments in the Land Revenue Department are employed on work connected with the A'bkári Department in the Collector's Office, but are still treated as members of the Collector's revenue establishments for purposes of promotion, they may be allowed to present themselves for examination at the Departmental Examinations if they are otherwise entitled under the rules to appear at those examinations.

As in accordance with the orders contained in Government Resolution, Judicial Department, No. 7137,* dated 22nd October 1880, persons employed on clerical duty in the Police Department are members of the Collector's establishment and obtain their promotion in it, such persons may be allowed to present themselves for examination at the Departmental Examinations if they are otherwise entitled, under the rules referred to, to appear at those examinations.

(G. Rs. Nos. 191, dated 12th January 1886, 2170, dated 19th March 1886, and 7979, dated 1st October 1889.)

**41.** Clerks on the establishment of the Accountant General, Bombay, are not eligible to appear at the Departmental Examinations. (G. R. No. 8060, dated 23rd October 1889.)

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* *Note.*—In accordance with the orders contained in Government Resolutions, Judicial Department, Nos. 728, dated 3rd February 1894, and 5167, dated 25th July 1894, the office establishments of Police Superintendents and Assistant Superintendents (excepting the members of the Police Accounts establishments, which continue to be recruited from the Revenue establishments) are now recruited from the Police force; and it has been ruled by Government Resolutions Nos. 2144, dated 21st March 1894, and 7841 dated 22nd September 1894, and Government memorandum No. 6584, dated 6th August 1894, that only Police Accountants and members of the Accounts establishments of Superintendents and Assistant Superintendents of Police may be allowed to appear at the Departmental Examinations prescribed for officers of the Revenue Department if they are otherwise entitled to do so.

**42.** The rules sanctioned by Government Resolution No. 7105, dated 2nd September 1885, should be held to be applicable as much to the Account Branch of a Collector's office as they do to other branches of his establishment. But appointments in the Huzúr Account Branch of the Collector's office should not be brought under the strict operation of Rule 7 (*b*), and Collectors should be allowed full discretionary power to nominate to these appointments the persons whom they considered best qualified to hold them, irrespective of the fact whether they have or have not passed the Lower Standard Examination. (G. R. No. 8446, dated 6th November 1889.)

**43.** Inspectors of Police cannot be allowed to appear at the Revenue Departmental Examinations, which are opened only to members of the Departments named in No. 14 of the rules published in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 8078, dated 15th November 1890.)

**44.** Service under the Bench of Magistrates cannot be admitted to be same as under the City Magistrate, Poona. To do so would be to allow a Clerk, whose service might have been solely under a body whose duties are purely magisterial, to count such service as in a Land Revenue office, and thereby acquire a privilege which was never intended. (G. R. No. 6023, dated 2nd September 1891.)

**45.** The Customs Department in Sind is not included in the Department of Land Revenue and General Administration in that Province, and in accordance with the ruling contained in Government Resolution No. 4043, dated 20th June 1888, officers employed in the Customs Department in Sind cannot be considered eligible to appear at the Revenue Departmental Examinations. (G. R. No. 6865, dated 6th October 1891.*)

**46.** Clerks employed in the Trade Statistical Branch of the Examiner of Guaranteed Railway Accounts, Bombay, are not entitled to appear for the Lower Standard Departmental Examination, which is open only to members of the Departments named in No. 14 of the Rules published in Government Notification No. 7105, dated 2nd September 1885. (G. R. No. 3504, dated 30th April 1896.)

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* Government Resolution No. 3134, dated 1st May 1893, authorizes the Commissioner in Sind to grant permission to selected officers of approved merit, employed in Departments other than the Revenue Department, to appear at the Revenue Departmental Examinations, subject to the condition that such officers on their passing the requisite examinations should not be appointed to posts of Mukhtyárkars unless they have served for at least six months in one of the appointments mentioned in No. 12 of the Rules of 2nd October 1882.

## VI.—SURVEY OFFICERS.

1. The following rules have been passed by the Governor General in Council, and are published for general information :—

I.—The period of probation will be one year. If in any case strong special reasons render an extension of this term expedient, application should be made through the Surveyor General, or the Head of the Department in which the probationer is serving, in full time to permit of orders being passed before the period of probation expires.

II.—Every candidate will be required to furnish the certificates of which forms are given below, signed by his Commanding Officer and the Surgeon of his Regiment or Corps, respectively.

III.—There will be distinct examinations, both preliminary and final, for the Topographical and Revenue Surveys (including the topographical branch of the Trigonometrical Survey), and for the Great Trigonometrical Survey.

IV.—For the Topographical and Revenue Surveys, the preliminary examination will embrace the following subjects :—

1. Arithmetic, including involution and evolution, arithmetical and geometrical progression, proportion or rule-of-three, vulgar and decimal fractions, logarithmic calculations, and mensuration of surfaces.
2. Elementary geometry, first four books of Euclid.
3. Algebra, as far as quadratic equations, inclusive.
4. Elements of plane trigonometry.
5. Topographical, mechanical, or civil drawing, to be executed in the presence of Examiners.

V.—Artillery Officers, and officers holding certificates of qualification granted at the Institutions of Addiscombe and Woolwich, or the Staff College, or Civil Engineering Colleges, or who may have passed an examination in surveying according to the army standard, will be exempted from undergoing any preliminary examination, and will, on being nominated, at once enter as probationers, and be attached to Survey Parties, to learn their practical duties in the field and during the recess.

VI.—The final examination for the Topographical and Revenue Surveys, to be held at the close of the period of probation, will comprise—

1. The satisfactory execution, unassisted, of a small area of country including the computation and entire mapping involved in the same.
2. Perfect use and knowledge of all the instruments employed in the Department, and adjustment of the same.

3. The elements of natural astronomy, sufficient for ascertaining time, azimuth, and latitude.
4. A fair knowledge of all rules in force, for the general conduct of the Survey Establishments, in the Department to which the probationer is attached.

Each candidate will also be required to produce a certificate of having passed an examination by the higher standard in any vernacular languages prescribed by the Government under which the probationer is employed.

VII.—The examinations for the Topographical and Revenue Surveys will be conducted by the Head of the Department in which the probationer is serving, aided by such professional officers, to the number of two, as may be available. Whenever desirable, sealed examination questions may be transmitted, in view to their being answered by the probationer in the presence of the officer in charge of the Survey Party to which he is attached, in lieu of obliging him to appear at departmental head-quarters for the purpose of examination.

VIII.—For the geodesical branch of the Trigonometrical Survey, the preliminary examination will be theoretical only, comprising mathematics up to conic sections, and the principles of construction of instruments in common use. The final examination will be theoretical and practical, embracing analytical geometry of three dimensions, statics, dynamics, astronomy, the construction of the instruments of the Great Trigonometrical Survey and a practical familiarity with their management. Candidates for the Staff Corps will also be required to produce a certificate of having passed an examination by the higher standard in any vernacular language prescribed by the Government under which the probationer is employed.

IX.—The Examiners will be the Superintendent of the Great Trigonometrical Survey, with any two available officers of the Department at his head-quarters.

X.—The degree of proficiency attained by candidates will be ascertained in both branches of the Survey Department by written questions, the examination papers being framed at departmental head-quarters.

### FORM OF CERTIFICATE REFERRED TO IN RULE II.

*Certificate of Commanding Officer.*

Certified that Lieutenant                of the
Regiment,                a candidate for the
Staff Corps, completed three years' duty with a
Regiment on the                two years of
which (or the whole period of which as the case
may be) were spent in India.

Lieutenant has passed the examination in the native languages which qualifies for staff employment, and has attained such a knowledge of his drill and duty as an officer of Infantry (or Cavalry) in all its branches as to qualify him for the command of a Company (or Troop) in all situations. He also possesses a fair knowledge of the Articles of War and of the Queen's Regulations, as well of the Military Regulations of the (Bengal, Madras or Bombay) Presidency, besides having gained some general acquaintance with the organization and nature of the duties of all branches of the Army serving in Bengal, Madras or Bombay.

I further certify that, during the period Lieutenant has served with this Regiment, he has been attentive to his duty, and that his conduct has been in all respects unexceptionable.

Station and date.

Commanding Regiment.

*Surgeon's Certificate.*

I certify that, to the best of my belief, Lieutenant is in good bodily health, has good eyesight, and is apparently well capable of undergoing the vicissitudes of service in India.

Station and date.

Surgeon Regiment.

(G. I., H. D., Notn. No. 49, dated 9th February 1869; *vide* G. R. No. 683 A, dated 17th idem.)

2. The rules accompanying Government Resolution No. 683 A, dated 17th February 1869, should be held applicable to Probationary Uncovenanted Assistants of the Survey Department. It is very desirable that the examinations of Probationary Uncovenanted Assistants should be held before formally constituted committees. It will be the duty of the Survey Commissioner, from time to time, to apply to Government for the appointment of a Committee, and in doing so, to suggest the names of the officers who should compose it.

In considering whether a probationer should be confirmed or not, Government will, in addition to the recommendation of the Committee, be guided by the opinion of the officer under whom he has been directly serving. (G. R. No. 1723, dated 1st April 1874.)

3. In supersession of existing orders it is ruled that, prior to appointment as Probationary Assistant Superintendent in the Revenue Survey Department of this Presidency, it shall henceforward be always necessary—

1. That the candidate shall have completed his nineteenth year of age; and
2. That unless he has already passed an examination in Maráthi, according to the higher

standard, he shall pass a special examination in that language by—

(i) Reading and translating into English passages from the Maráthi translation of Æsop's Fables;

(ii) Reading out a Maráthi petition written in very plain simple language, in the Modi character:

(iii) Translating from English into Maráthi an easy, simple deposition; and

(iv) Conversing on the most familiar subjects in Maráthi.

2. The examination in the above heads will be conducted by the Presidency Examination Committee; and this examination will be called "The standard qualifying for first appointment to the Revenue Survey."

3. Before promotion from the probationary grade to a Permanent Assistant Superintendent's appointment, it is necessary that a Higher Standard Examination be passed in Maráthi (or in Gujaráti, should the officer be nominated to Gujarát) as well as the usual Departmental Examination in Departmental subjects connected with carrying on duty in the survey.

4. If, after passing a Higher Standard Examination in Maráthi or Gujaráti, an officer should be at any time employed in a province where another language is the vernacular, he will be required to pass an examination as regards reading and speaking in the language of that province.

5. Any officer who shall not pass the examination prescribed in paragraph 4 within one year shall be liable to a reduction of 20 per cent. made from his salary until such date as he may pass.

(G. Rs. No. 4095, dated 14th August 1878, and No. 1140, dated 12th February 1883.)

**4.** Survey officers required under the rules to pass examinations in the vernacular languages should pass such examinations before the Civil and Military Examination Committee. Only in special cases and for special reasons can examinations by Local Committees be allowed, and then in such instances the previous sanction of Government should be obtained to the adoption of such a course. Uniformity of standard can only be ensured by requiring the candidates to be, as a rule, examined by a permanent Examining Board. (G. R. No. 2116, dated 22nd April 1880.)

**5.** The language in which a survey officer is required to pass the Higher Standard Examination is the vernacular of the district or province in which he is serving at the time. (G. R. No. 1654, dated 21st March 1881.)

**6.** In order to qualify for the higher scale of pay, a Probationary Assistant Superintendent of Survey is required to be able to test measurements satisfactorily and to pass a colloquial examination in the vernacular language of the district in which he is employed.

Report should be made to Government when Probationary Assistants pass the prescribed examination entitling them to the higher rate of pay in view to the publication of the requisite notification in the *Government Gazette.*

(G. R. No. 4140, dated 18th July 1881.)

## VII.—FOREST OFFICERS.

1. His Excellency the Right Honourable the Governor in Council is pleased to prescribe the following rules for the examination of officers of the Forest Department in the Bombay Presidency, in supersession of the rules contained in Government Notification No. 2878, dated 4th June 1880, published at pages 535 and 536 of the *Bombay Government Gazette* of 10th idem, Part I, as amended by Government Notifications noted in the margin :—

No. 5142, dated 29th September 1880, published at page 782 of the *Bombay Government Gazette* of 30th idem, Part I.

No. 5510, dated 3rd August 1886, published at page 649 of the *Bombay Government Gazette* of 5th idem, Part I.

1. Forest officers will be required to pass examinations in the following subjects :—

(*a*) Languages (according to the Lower and Higher Standards prescribed for Junior Civilians).

(*b*) Land Revenue.

(*c*) Forest Law.

(*d*) Procedure and Accounts.

2. Examinations in all the subjects will be held in April and October of every year before the Central Committee for Departmental Examinations, to which a Conservator of Forests or a Deputy Conservator of Forests in charge of a Circle will be appointed from time to time as an additional member. Examinations in languages alone will be held in January and July before the Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations.

3. Every officer shall present himself for examination according to the Lower Standard in the language of the division in which he is serving at the latest, at the first meeting of the Central Committee after he has been nine months in the service in this country, whether as Assistant Conservator of Forests, Second Grade, or as Extra Assistant Conservator of Forests, Fourth Grade, and he shall be placed under stoppages of 10 per cent. of his pay should he fail to pass within 18 months of the date of his joining the service in the Presidency.

4. No officer will be eligible for promotion out of the grade of Assistant Conservator of Forests,

Second Grade, or of Extra Assistant Conservator of Forests, Fourth Grade, as the case may be, until he has passed a further examination in the language of his division according to the Higher Standard, and has qualified in—

(a) Land Revenue

(b) Forest Law

(c) Procedure and Accounts

according to the tests prescribed in Rule 6.

5. For the purposes of these rules, the following languages shall be held to be those of the different Forest Circles :—

| | | |
|---|---|---|
| Central ... | ... | ... Maráthi. |
| Southern ... | Ratnágiri, Kolába and Belgaum. | Maráthi. |
| | Dhárwár, Bijápur and Kánara. | Kánarese. |
| Northern ... | East and West Thána. | Maráthi. |
| | Surat and the Panch Maháls. | Gujaráti. |
| Sind ... | ... | ... Sindhi. |

In the case of the Circles against which two languages are entered, the language of the division in which the Forest officer is serving will be the language in which he will be required to pass.

6. The test in Land Revenue, Forest Law, and Procedure and Accounts will be as follows :—

*Land Revenue.*

Act No. V of 1879, entitled the Bombay Land Revenue Code, Chapters I and II ; of Chapter V, Sections 37 to 44 ; of Chapter VI, Section 62, Clause 2 ; and Chapter IX ; Rules 35 to 37, 91 to 98B (Trees) and 100 to 106 (Boundary marks) of the Rules under Section 214 of the Bombay Land Revenue Code.

*Forest Law.*

Act No. VII of 1878, the Indian Forest Act, 1878, as modified up to date, with all the rules published and in force at the time being under different sections of that Act.

*Procedure and Accounts.*

Not more than 12 questions from—

(a) Such portions of the Forest Department Code as have been applied to the Bombay Forest Department.

(b) The standing orders and rules of the Forest Department of the Presidency.

(c) Rules which have been published under the Sea Customs Act, 1878, the Arms Act XI of 1878, the Abkári Act V of 1878 and are in force at the time being and apply to the Forest officers in the Forest Department of the Presidency.

7. In addition to the examination above described, any officer of the Forest Department of less than 15 years' standing who may be transferred

from one division to another division, in the language of which he has not passed either according to the Lower or Higher Standard, will be required to pass an examination according to the Lower Standard in the vernacular of his new division, within one year of his transfer; and in the event of his failing to do so, a reduction of 10 per cent. will be made from his salary until he has qualified, or has been transferred to another division, in the vernacular of which he has previously passed.

8. Officers of the Upper Controlling Staff of the Forest Department may, with the previously obtained permission of Government, offer themselves for examination in any one or more of the languages of the Forest Circles of the Presidency mentioned above in addition to those in which they may be required to pass under Rules 4 and 7, and in the event of their passing, will be entitled to the following language allowances:—

Rs. 250 for passing in the Lower Standard.

Rs. 500 for passing in the Higher Standard, subject to a deduction of any allowance already drawn for passing in the same language by the Lower Standard.

9. No Forest officer will be permitted to present himself for examination by two standards in the same vernaculars simultaneously.

(G. Ns. Nos. 2, dated 3rd January 1894, and 9775, dated 29th November 1894.)

2. It is not deemed necessary to extend to the forest service the rules which grant rewards for attainments in the classical languages of India—Sanskrit, Arabic and Persian; nor is it necessary to encourage the acquisition of Urdu, beyond a thorough colloquial knowledge, coupled with a moderate facility in reading and writing it. But the acquisition of, or a higher degree of proficiency in, such languages as Punjabi, Pushtu, Burmese, or other spoken languages is of as great benefit in the case of forest officers as it is in any other branch of the public service. It is therefore decided that whenever by any general or local rules a reward is sanctioned for the acquisition of, or for proficiency in, any spoken or useful native language or dialect, such rules shall be held applicable to all European forest officers, provided that when any officer desires to qualify himself for such reward, he shall first obtain the permission of the local Government or Administration under which he is serving, and the Government will decide whether the language is one, the acquisition of, or high proficiency in, which will be useful to the officer in the district in which he is employed, and will increase his efficiency as an officer of the Forest Department. (G. I., A. R. and C., No. 4-245, dated 9th March 1874; *vide* G. R. No. 1440, dated 19th idem.)

3. The departmental examination of Forest officers in Sind should be held in that province instead of at Bombay or Poona. (G. R. No. 2114, dated 23rd April 1876.)

4. The Deputy Conservator of Forests in Sind Circles is authorized to set to the candidates in that province questions in that subject for the examination of Forest officers which comprises the Departmental rules, accounts and standing orders relating to forests and official business, as the system of accounts and departmental rules in Sind differs from that in force in the rest of the Presidency. (G. R. No. 6459, dated 30th August 1883.)

5. No person, being a European or of European extraction, shall be deemed eligible for appointment to the post, substantive or officiating, of Extra Assistant Conservator of Forests, unless he shall have passed an examination according to the Higher Standard test in one at least of the vernacular languages of the Bombay Presidency. (G. R. No. 9258, dated 18th November 1885.)

6. The rules for the examination of Forest officers in this Presidency should be enforced in the case of temporary as well as permanent promotions, and no temporary promotion even should be granted until an officer has passed his examination. (G. R. No. 7086, dated 20th September 1889.)

## VIII.—Customs Officers.

1. Native Assistant Commissioners of the Customs Department are not required to pass in a native language, except when the language of the district in which they are employed is other than their vernacular language. (G. R., G. D., No. 366, dated 12th February 1869.)

2. The rules regulating the examination of the subordinate establishments of Government in the Revenue, Magisterial and Police Departments are not applicable to the Customs Department. (G. R. No. 5195, dated 27th November 1869.)

3. In addition to the educational test which regulates admission of candidates into the Customs Department, a second examination, both oral and written, in matters pertaining to the Department as noted in the margin should be required within two years of entering the service. (G. R. No. 515, dated 27th June 1870.)

Land and Sea Customs.
Salt.
Opium.
Port Dues.
Registry.
Passengers.
Spirits.

Arms and ammunitions, together with forms of accounts and rules of the Salt and Customs Department in force.

There is no objection to the subordinates in the Customs Department being examined at the same time as the collectorate examinations are held, but the examinations must be conducted by a distinct Committee of Customs Officers. It is left optional with the Customs Department to determine the places at which the examinations are to be held each year, the same being notified beforehand. (G. Rs. No. 2917, dated 20th June 1873, and No. 5650, dated 16th November 1870.)

## IX.—Salt Officers.

1. The following rules for the examination of officers of the Salt Department are published for general information:—

I.—From the date of the publication of these rules, every officer already appointed to be or to act as an Assistant Collector of Salt Revenue, who shall not have passed the examinations prescribed in paras. 900 and 909 of the Digest of Service Rules, and every officer hereafter appointed to be or to act as an Assistant Collector of Salt Revenue, will be required to pass, at the first examination held not less than six months after the date on which he joined his appointment, an examination in at least one vernacular language of the Presidency (either Maráthi, Gujaráti, or Kánarese) and in the following subjects:—

The Indian Penal Code.

The Criminal Procedure Code.

The Salt Acts in force in the Bombay Presidency for the time being.

The Sea Customs Act in force in the Bombay Presidency for the time being.

The Land Customs Acts in force in the Bombay Presidency for the time being.

The Ports and Port Dues Acts in force in the Bombay Presidency for the time being.

Chapters 2, 7, 9 and 10 of the Indian Evidence Act.

II.—This examination will be held at the time and at the place fixed for the half-yearly Departmental Examination of Junior Civilians, and will be conducted by a Committee consisting of the Under Secretary to Government in the Judicial Department, the Oriental Translator to Government, and other members to be from time to time appointed by Government. *The candidate, however, has the option of appearing for examination in the language only before the Sub-Committee for Vernacular Examinations of the Central Committee for Departmental Examinations, at any of its meetings.

(G. No 5567, dated 23rd August 1897.)

III.—The examination in the vernacular language will be of the same nature and difficulty as the examination required to be passed by Junior Civilians before their investiture with the lowest magisterial powers. Two papers of questions in the Acts mentioned in Rule I will be set at each examination. The questions in one paper will be taken from the Penal Code and the Salt and the Sea Customs Acts; the other paper will consist of questions from the other Acts specified. The time allowed for each paper will be three hours. 150 marks will be allotted to each paper. No candidate will be considered to have passed who fails to obtain 60 per cent. of the aggregate number of marks for both papers, or 180 marks in all. The questions will have to be answered without the assistance of books. If an

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* Government Notification, Revenue Department, No 405-A, 18th January 1898.

officer fails to pass the examination as prescribed in Rule I, he shall be removed from his appointment.

IV.- *Every person after having been appointed to be or to act as an Assistant Collector of Salt Revenue shall, within twelve months after the date on which he passed the examination prescribed in Rule I, pass before the Central Departmental Examination Committee at Bombay, an examination according to the Higher Standard test in the vernacular language of the district to which he may have been appointed: provided that if prior to his appointment he shall have passed this examination or one of equal difficulty in the language in question, he shall not be required to pass again in the same language.

V.— If an officer after appointment is removed from a Maráthi to a Gujaráti, or Kánarese district, or *vice versâ*, he shall be required to pass an examination of the nature described in Rule IV in the vernacular language of the district to which he is transferred within one year from the date of his transfer, if prior to his transfer from the district to which he was originally appointed he shall not have passed in the language of that district an examination of the nature prescribed in Rule IV; but if before his removal he shall have passed the examination as directed in Rule IV in the vernacular of the district in which he was first serving, he shall then only be required to pass within one year from the date of his transfer an examination in the vernacular of the district to which he may be moved of a nature similar to that prescribed for Junior Civil Servants before their investiture with the lowest of magisterial powers.

(G. R. No. 2313, dated 25th March 1886.

VI.—If an officer fails to pass within the specified time the examination prescribed in Rules IV and V, he shall be permitted to present himself a second time for examination after the expiration of a further period not exceeding six months; but if within 18 months from the date of his passing the examination prescribed in Rule I, or of his transfer, he shall not have succeeded in passing the above examination, he shall be removed from his appointment.

VII.—In addition to the above-mentioned examination in the vernacular language, every officer, whether in the Military or Uncovenanted Service, appointed to be or to act as Assistant Collector of Salt Revenue shall, within twelve months of the date of his passing the examination prescribed in Rule I, pass an examination in the following Acts (and any others which may from time to time be added to the list by Government):—

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* An officer holding the post of Supernumerary Assistant Collector of Salt Revenue should not be appointed to be or to act as an Assistant Collector until he has passed the Higher Standard Examination (Government Resolution, Revenue Department, No. 120, 10th January 1884).

The Indian Penal Code and Amending Acts.

The Code of Criminal Procedure in force for the time being.

The Indian Evidence Act.

The Acts relating to salt in the Bombay Presidency.

The Acts relating to Sea and Land Customs in the Bombay Presidency.

The Acts relating to Ports and Port dues in the Bombay Presidency.

The Acts relating to Opium in the Bombay Presidency.

The Acts relating to A'bkári in the Bombay Presidency.

The Acts relating to Registry of Vessels.

The Acts relating to Passenger and Pilgrim Ships.

The Acts relating to Arms and Ammunition.

VIII.—Three papers of questions relating to the above Acts will be set at each examination. The questions in one of these three papers will relate solely to the Penal and Criminal Procedure Codes and those in the second to the Salt and Sea and Land Customs Acts. The questions in the third paper will refer to the other Acts mentioned. 150 marks will be allotted for each paper of questions. No candidate will be considered to have passed who fails to obtain 60 per cent. of the aggregate number of marks for the three papers, or 270 marks in all. The questions will have to be answered without the assistance of books.

IX.—The above examination shall be held in Bombay once in every half year on the date fixed for the Departmental Examination of Junior Civilians, and shall be conducted by the Under Secretary to Government in the Judicial Department, and other* officers to be from time to time appointed by Government by whom the paper of questions shall be prepared, and with whom it shall rest to estimate the merit of the answers, and to decide whether the examinee has passed.

*G. Notn. No. 5567, dated 23rd August 1887.

X.—If an officer fail to pass within the specified time the examination prescribed in Rule VII, he shall be permitted to present himself a second time for examination after the expiration of a further period of six months, but if within eighteen months of the date of his passing the examination prescribed in Rule I he shall not have succeeded in passing the above examination, he shall be removed from his appointment.

XI.—An officer serving as Assistant Collector of Salt Revenue will be considered to be on probation, until he has passed the examinations prescribed in Rules IV and VII, and if within twelve months from the date of his passing the examination prescribed in Rule I he shall not have passed those examinations, a deduction of 20 per cent. will be made from his salary until he shall have passed both such examinations.

XII.—Officers of the Department drawing salaries of Rs. 100 and upwards may be examined if they obtain leave from the Collector of Salt Revenue to present themselves for examination, and if passed should receive a certificate of qualification.

(G. Ns. dated 7th August 1874 and No. 557, dated 23rd August 1887.)

*Note 1.*—It should be clearly understood that all officers appointed to be or to act as Assistant Collectors of Salt Revenue are required to pass before the Committee appointed under Rule 2, or that mentioned in Rule 4 of the Rules for the examination of officers in the Salt Revenue Department, the examinations in the vernacular languages prescribed in those Rules. The only exception which can be allowed to this general rule is that Government may in special cases, and on a special reference to be made in each case, exempt from the liability to pass in a vernacular language before the Committees mentioned in the Rules any officer who has prior to his appointment to the Salt Revenue Department passed before the Civil and Military Examination Committee an examination according to the Higher Standard test in that language. (G. R. (Revenue) No. 337, dated 14th January 1884).

2. The Commissioner of Salt should keep in his office a register of all the officers of the Salt Department and report to Government from time to time the names of such of them as render themselves liable to removal from their appointments under Rules 6 and 10 of the rules relating to the examination of the officers of the Salt Department sanctioned by Government Resolution No. 4150, dated 7th August 1871. (G. M. No. 8702, dated 29th December 1888.)

3. His Excellency the Governor in Council is pleased, with the approval of the Government of India, to prescribe the following rules for the recruitment and organization of the Salt Department in the Bombay Presidency :—

*Rules.*

In these rules the appointments of Deputy Collector of Salt Revenue, Assistant Collector of Salt Revenue in charge Coast Guard Service, Assistant Collector of Salt Revenue in charge of Ranges and of the Account office, and Native Assistant to the Collector of Salt Revenue, shall be held to constitute the Salt Department branch of the Bombay Provincial Service. All other appointments in the Salt Department shall be held to constitute the Subordinate Salt Department Service.

2. The Salt Department branch of the Bombay Provincial Service will ordinarily be recruited (*a*) by transfer of officers from other Departments of the Bombay Provincial Service, (*b*) by promotion of officers from the Subordinate Salt Service on the ground of special fitness and merit, and (*c*) by selection by the Governor in Council.

3. The rules for regulating the admission of candidates into the lower grades of the Public Service, published under Notification of Government in the Educational Department, No. 597, dated 4th April 1888, or such rules as may hereafter be made in modification or supersession of them, will ordinarily apply to all first appointments to the Subordinate Salt Department Service. In filling up those appointments, however, candidates who have passed the University Examination for a degree in Science or Arts in such subjects as fit them for work in the Salt Department shall be accorded preference over candidates who have passed the First Examination for the degree of B. Sc. or B.A., and the latter shall be accorded preference over candidates who have merely passed the School Final Examination.

4. The Commissioner shall, however, have the power to appoint to the Preventive branch, on the ground of special qualification for technical duties, persons who may not have satisfied the conditions prescribed in these rules.

5. Every person appointed to the Subordinate Service shall be required to pass at the first Departmental Examination held after he has served for one year in such service in the subjects prescribed for that examination and under rules laid down by the Collecter and approved by the Commissioner.

6. Promotion will be regulated according to seniority or on ground of special fitness as the Collector or Commissioner may deem fit in each case.

7. Every person appointed to the Salt Department branch of the Bombay Provincial Service shall be required to pass the examination prescribed in the rules laid down by Government in their Notification of 7th August 1874, unless he shall have passed similar examination before his appointment.

8. If an officer required to pass the examination under the preceding rule fails to pass within the prescribed time from the date of appointment, he shall be liable to be removed from his office, but it shall be competent to the Governor in Council to extend his period of probation for any further period he deems fit.

9. Every appointment to the Salt Department branch of the Bombay Provincial Service shall be probationary pending the passing of the required examinations and until the Commissioner is satisfied that the officer appointed is in every respect qualified for the post.

*Note.*—These rules are liable to modification hereafter should it be found necessary to effect any changes in them in order to bring them into accord with any scheme for the constitution of the Bombay Provincial Service which may eventually be adopted.

(G. N. No. 1600, dated 2nd March 1891.)

**4.** The benefit of Article 317 of the Civil Service Regulations may be extended to officers of the Salt Department, who may be permitted to present themselves at the Lower and Higher Standard Departmental Examinations, provided the conditions of the article are strictly fulfilled. (G. R. No. 5532, dated 16th July 1896.)

### X.—POLITICAL OFFICERS.

**1.** Political Officers appearing for the Lower Standard Departmental Examination should be required to furnish the certificate specified in clause 3 (*b*) of No. 36 of the rules for the examination of Junior Civil Servants and others, which would be granted by the Political Resident or Agent. As inconvenience would be caused if Assistant Political Agents in charge of Pránts and Deputy Assistant Political Agents were to be detached to Rájkot for six weeks for the performance of the duties of Treasury Officer in order to satisfy the conditions of this rule, the Political Agent, Káthiáwár, may at his discretion exempt them from its operation. (G. Rs. Nos. 2036, dated 28th March 1882, 1875, dated 6th March 1883, and 7719, dated 27th September 1884.)

**2.** When there are applicants for examination in the Somáli language, the Political Resident at Aden may convene a Board of Examination without reference to Government. The result of the examinations held should in each case be communicated to Government. (G. R., G. D., No. 2240 dated 7th July 1892.)

**3.** For examinations in Somáli and Suahili, honoraria will be allowed by Government on special applications being made, but they need only be very moderate in amount. (G. R. No. 287, dated 13th January 1897.)

**4.** The work of setting papers for examination in Arabic according to the Departmental Standards of Political Officers and others serving in Aden and of examining answers thereto is entrusted to the Civil and Military Examination Committee, the *vivâ voce* portion being conducted at Aden. (G. R. No. 8241 dated 23rd October 1895.)

### XI.—EDUCATIONAL OFFICERS.

**1.** It is imperative upon all Europeans appointed to the Educational Department to pass within a given period an examination which shall prove that they possess a sufficient colloquial knowledge of the vernacular language of the district in which they are employed, failing which their services will be dispensed with. The pecuniary rewards should only be given for highly distinguished acquirements in the native languages. Ordinary colloquial acquaintance with them is indispensably necessary to the efficient performance of their duties by those who are employed in the Department of Education, and must be insisted upon by Government. (S. of S. No. 29, dated 22nd December 1859; *vide* G. I., H. D., No. 299, dated 14th February 1860.)

2. The foregoing orders of the Secretary of State should be held applicable to persons employed in the districts as Inspectors, Deputy Inspectors and school teachers. For appointments under these heads a sufficient colloquial knowledge of one vernacular language (to be prescribed in each case by the Director of Public Instruction) within a year should be required and in default a reduction of salary equal to 25 per cent. should be made until passing. Unpassed men of two years' standing will be liable to dismissal. The Director of Public Instruction should for this purpose constitute an Examination Committee from time to time as required, not necessarily at the Presidency, but wherever may be most convenient. The examination should cause no expense to Government. (G. R., G. D., No. 509, dated 15 March 1860.)

3. In supersession of Government Notification dated the 8th April 1873, His Excellency the Governor in Council is pleased, with reference to the despatch of the Secretary of State for India, No. 29, of December 22nd, 1859, to issue the following amended Rules for the examination of European educational officers in the vernacular and classical languages of India:—

*I.—Obligatory Examination in the Vernacular.*

1. The standard for the Examination of European educational officers in the vernacular is the higher standard.*

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* In the Financial Despatch of the Government of India to Her Majesty's Secretary of State, No. 269, dated 9th August 1875, it was recommended that the first increase of pay to an educational officer should be given from the date on which he passes the prescribed examination, viz., the higher standard, whether that examination was passed before or after the completion of the first year of service, provided that the first increment alone should be affected by this order, the subsequent increments being given as they would be given under the ordinary rules.

"2. The Secretary of State approved of this recommendation in his despatch of the 14th October 1875, which was forwarded to Local Governments and Administrations under Financial Department endorsement No. 214 of 14th January last.

"3. Subsequently it appeared that in Bombay, Oudh, the Central Provinces and British Burma the prescribed examination for educational officers was not the 'higher standard' but a special one.

"4. Enquiry was therefore made from these Governments as to the exact nature of the examination in their respective territories, and the standards of the special vernacular examinations in force.

"5. The replies of the various authorities consulted have been received, and the Government of India are of opinion that there will be no great difficulty in reducing these special examinations prospectively to a common standard, and that this standard should for the sake of uniformity, which is desirable in such matters, be the 'higher standard'. The orders of the Secretary of State can then be carried out. The Province of British Burma, however, stands on a special footing, and for the present the Government of India do not desire to disturb existing arrangements in that province."

(G. I., H. D. (Edl.), No. 2 and 1-3, dated 12th January 1877; *vide* G. R., Edl. Dept., No. 63, dated 23rd idem.)

2. Every European who is appointed after the publication of these Rules to be Principal or Professor in a College, or Head Master or Master of a School, or to act in any of the above named appointments, is required to pass an examination in Urdu according to the abovementioned standard, for which purpose he is required to present himself at the first examination held by the Civil and Military Examination Committee after the expiry of 18 months from his arrival in India or from his appointment if appointed in India. If he fail to pass at such first examination he shall again present himself at the first examination held by the said Committee after the completion of one year from the examination in which he failed to pass, and if he shall fail a second time at such further examination he shall be liable to be discharged from the Educational Service of Government.

*Exception.*

European Head Masters and Masters of Schools may by special permission pass in the vernacular of the district in which they are serving instead of in Urdu.

3. European Inspectors and Assistant Inspectors and others appointed to act as such are required to pass according to Rule 2 both in Urdu and in the vernacular of the division to which they are appointed, except that the Inspector, Southern Division, is to pass in Maráthi and Kánarese instead of in Urdu and Kánarese, and the Inspector in Sind in Persian and Sindhi instead of in Urdu and Sindhi.

4. No European Officer will be an Educational Inspector unless he has passed either in Urdu or in the vernacular of the division of which he is appointed. Every Inspector is required to pass in the other language prescribed for his division 18 months after appointment. Any similar examination previously passed in one of the required languages according to the rules of their service by a Covenanted Civil Servant or Officer of the Army who is to be appointed Inspector will be accepted as sufficient in the sense of these rules.

5. The obligatory examination is a pass examination only. No rewards or certificates will be given.

## *II.—Voluntary Examination in an Indian Vernacular or Classical language.*

1. To encourage the advanced study of the vernacular and classical languages of India, His Excellency in Council is pleased to order that the rules on the subject laid down for Junior Members of the Covenanted Civil Service by the Resolution, General Department, of July 17th, 1868 (printed in the *Government Gazette* of 1868, page 682), shall, with the limitation imposed below in Rule 7, be applicable to European Officers of the Educational Department educated in Europe and

holding appointments not lower in rank than that of Head Master of a High School.

2. But Educational Officers are eligible for the examination in *I. High Proficiency* only. There will be no examination for them in *II. Honours*, and no Educational Officer will be permitted to receive rewards in more than two languages.

(G. R., G. D., No. 2099, dated 17th June 1873, and G. I., H. D., No. 2, dated 12th January 1877; *vide* G. R., E. D., No. 63, dated 23rd idem.)

4. The notifications regarding the passing by Educational Officers of examinations conducted by the Civil and Military Examination Committee may be published by the Educational Department. (G. R., G. D., No. 2115, dated 9th August 1879.)

5. Any European lady employed as Mistress or Head Mistress in a Government Normal School who passes the Higher Standard Examination in a native language may be granted a reward of Rs. 500. (G. I., H. D., No. 376, dated 9th November 1880; *vide* G. R., E. D., No. 1515, dated 20th idem, and G. M., G. D., No. 3553, dated 24th idem.)

6. The proficiency tests for the examination of Educational Officers in the Oriental languages should be assimilated in all respects to those prescribed for the examination of Covenanted Civilians by the High Proficiency Standard. The present scale of rewards assigned to Educational Officers for successfully passing these examinations should be adhered to. It is not intended by the foregoing orders to alter the rule whereby no educational officer is permitted to receive rewards for passing in more than two Oriental languages. (G. I., H. D., Nos. 1-56, dated 7th June 1882, and 1-86, dated 26th September 1882; *vide* G. Rs., E. D., Nos. 1017, dated 23rd June 1882, and 1773, dated 9th October 1882, and G. Ms., G. D., Nos. 2441, dated 29th June 1882, and 4113, dated 16th October 1882.)

### XII.—MILITARY OFFICERS AND CHAPLAINS.

1. The following rules are applicable to the three Presidencies, and took effect from the 1st February 1865:—

'I.—There will be two standards of qualification in the Hindustáni language,—the *first* to be in the place of the examination now commonly called the *Colloquial* Examination, and of the examinations for the command of troops and companies, in regiments under the old organization, and for a medical charge; and the *second* to be in the place of the examinations now called the P. H. Staff, Adjutants', Interpreters', and all similar examinations in the three Presidencies; but all Officers who have passed these latter examinations, or who may pass them before the 1st February next, will be eligible for the Staff Corps or for ordinary staff employment without further examination.

### *First Standard.*

II.—The object of the *First* Standard is to ensure that officers passing it shall have acquired such a knowledge of the Hindustáni language as shall enable them efficiently to discharge their military or professional duties when serving with native troops.

III.—To this end, candidates will be tested as to their ability to read and translate passages from easy Hindustáni books, written in the Persian and *Deva Nágari* characters; and to speak on and interpret common or professional subjects, so as to understand, and to be understood by, any ordinary uneducated native of India.

### *Tests.*

IV.—*First.*—Reading fairly, and construing with accuracy, not less than half of an octavo page of the undermentioned works:—

1. "Hindustáni Selections" in the Persian character.
2. "Hindustani Selections" in the *Deva Nágari* character.

*Second.*—Conversing with the Examiners, or with natives of India, on subjects likely to occur in the performance of regimental or professional duty, in the transaction of ordinary business, or in the course of every-day life.

If this test be applied through the medium of a native of India, he should speak the plain Hindustáni of the Presidency or Province in which the examination is held, free from peculiarities of idiom and dialect, and not a *patois*,—and though, as regards the performance of professional duties, it must, to a certain extent, be technical in its nature; if, in other respects, the candidate prove his ability to comprehend readily all that is said to him, and to make himself fairly intelligible, more should not be required.

### *Second Standard.*

V.—The object of the *Second* Standard is to insure that officers passing it shall have acquired such a knowledge of the Hindustáni language as shall qualify them, so far as that language is concerned, for general employment on the staff, and for admission to the Staff Corps.

VI.—To this end, candidates will be tested as to their ability,—1st, to read and construe passages in books of ordinary difficulty in *Urdu* and *Hindi*; 2nd, to make accurate and idiomatic written translations from English into Hindustáni in both the Persian and *Deva Nágari* characters; 3rd, to read and translate petitions, native letters &c., in *Urdu* and *Hindi*; 4th, to converse with educated or uneducated natives of India.

### *Tests.*

*First.*—Reading fluently, and construing with readiness and accuracy, not less than an ordinary octavo page of the undermentioned works:—

1. The *Bágh-o-Bahár.*
2. Selections from the prose of the *Prem Sagar.*

*Second.*—Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into language similar to that of the Bágh-o-Bahár, in the Persian character, and an equal amount, in the *Deva Nágari* character, into language similar to that of the Prem Sagar.

*Third.*—Reading fairly, and translating readily and correctly, Hindustáni manuscripts, written in both the Persian and *Deva Nágari* characters.

These MSS. may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil or Military Authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters as practically employed in the Presidency or Province in which the examination is held.

*Fourth.*—Conversing with the Examiners or with natives of India with fluency, and with such correctness of pronunciation, grammar, and idiom as to be at once intelligible.

VII.—Every candidate passing an examination by the *First* Standard in Hindustáni, will be entitled to receive an allowance of Rs. 180; and on passing by the *Second* Standard an allowance of Rs. 180 additional or, in the case of an officer passing at once by the *Second* Standard, Rs. 360. (General Order by the Government of India, dated 9th September 1864, No. 734; *vide* G. N., G. D., dated 21st December 1864.)

2. As Hindustáni is not the language of any Court in the Bombay Presidency and it is not possible to obtain the loan of private correspondence between the natives of India, the Civil and Military Examination Committee should follow the practice of preparing manuscripts for the occasion for the purposes of paragraph 2, clause 3 of No. VI of the rules published under Government Notification, General Department, dated 21st December 1864. (G. R., G. D., No. 171, dated 1st February 1865).

3. The rules published in the General Order by the Government of India, No. 734, dated 9th September 1864, are applicable to the Uncovenanted Servants of Government and the Medical Officers also. G R., G. D., No. 171, dated 1st February 1865, and otification of the same date.)

4. An officer in military employ should receive his medal and pecuniary reward admissible to him for passing an examination for the Degree of Honour from the Military Department of the Presidency in which he may be serving, and those in civil employ from the Civil Department. (G. I., M. D., No. 927, dated 29th July 1873; *vide* G. R., G. D., No. 3099, dated 4th September 1873.)

5. Military officers of longer service than ten years when employed in civil duties may, on passing in the vernacular language of their districts within two years from the date of appointment, receive the pecuniary reward attached to the Higher Standard Examination by No. X* of the Rules of 9th September 1864. (G. I., H. D., No. 120, dated 16th October 1876; *vide* G. R., G. D., No. 3399, dated 31st idem.)

6. The additional exercise of *vivâ voce* or *ex-tempore* translation of the proceedings of a Court Martial, General Order, or Military Regulation ordered to be introduced into the colloquial portion of the Hindustáni Higher Standard test by Government Resolutions, Military Department, Nos. 6090, dated 22nd October 1880, and 6548, dated 12th November 1880, is not required in the case of civil officers or of any candidates excepting military officers. The maximum value of this additional exercise should be fixed at 60 marks. (G. R., G. D., No. 390, dated 1st February 1881; and G. R., M. D., No. 831, dated 11th February 1881; *vide* G. M., G. D., No. 552, dated 16th idem.)

7. It being desirable to encourage Chaplains equally with officers to pass examinations in the vernacular languages of the Province in which they are employed, the rules for the examination of military officers in Oriental languages are extended to Chaplains throughout India. (G. I., H. D., No. 66—559, dated 24th September 1868.)

## XIII.—MEDICAL AND RAILWAY OFFICERS.

1. Under the authority of the Government of India it is hereby notified, for general information, that every medical officer in civil employ who may pass in the vernacular of the district in which he is employed will be entitled to a donation of Rs. 200, and should he pass the examination† prescribed in Sections VIII to X of G. G. O. No. 734 of 1864, he will be entitled to the donation of Rs. 500. (G. R., G. D., No. 189, dated 26th January 1869; *vide* G. N., G. D., of the same date.)

† That is, the Higher Standard Examination prescribed in clause 118 of Army Circulars, India, of 1880.

2. The donation admissible to medical officers in civil employ under the foregoing orders should be paid in the Civil Department. (G. R., F. D.,

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* Superseded by the rules for the encouragement of the study of Oriental languages and for conducting examinations prescribed in Clause 118 of Army Circulars, India, of 1880.

No. 849, dated 28th March 1872; *vide* G. M., G. D., No. 1449, dated 30th idem.)

**3.** All medical officers who are applicants for employment in the Civil Branch of the Medical Department, are required to be qualified in the Hindustáni language at least according to the Lower Standard, and should the necessities of the service require an unpassed officer to be placed in a civil medical charge, such officer will only be considered as temporarily employed.

With reference to Notification in the General Department dated 26th January 1869, published at page 66 of the *Government Gazette*, the examination of medical officers in civil employ for the reward of Rs. 200 for passing in the vernacular of the district shall be according to the following tests :—

1. Conversing with natives in the presence of the Examiners on subjects likely to occur in the course of professional duty, and in the business of every-day life.
2. Ability to read a simple letter, or petition, and to understand letters or petitions when read out, and to dictate short replies.

(G. N., G. D., dated 10th January 1870.)

**4.** It is left to the option of European medical officers serving in the Sanitary Department to pass or not to pass an examination in the vernacular language of their circle or division.

The rules prescribed in Government Notifications, General Department, dated 26th January 1869, and 10th January 1870, for the examination of medical officers in civil employ, should be the test according to which Deputy Sanitary Commissioners who desire to pass in the vernacular should be examined. (G. R., G. D., No. 1787, dated 25th June 1880.)

**5.** The G. I. P. Railway officers and employés may be permitted to appear before the Civil and Military Examination Committee in Bombay at the usual dates of meeting, and examined in Maráthi and Hindustáni according to the standard prescribed by the Company. Not more than ten candidates can conveniently be examined at each meeting, and their names should be submitted to the Secretary of the Examination Committee through the Railway Department, one month beforehand. (G. R., G. D., No. 2024, dated 20th July 1874.)

**6.** Railway employés desiring to pass in Hindustáni or a vernacular language should appear before the Civil and Military Examination Committee in Bombay. If they do so appear, the Company in whose service they are, should be required to pay fees at the rates mentioned in the margin, which are the rates allowed to the Examiners. (G. R., G. D., No. 1771, dated 5th May 1890.)

Rs. 15 for examination in Hindustáni according to the Railway Standard.
Rs. 20 for examination in other languages.

## XIV.—THE CIVIL AND MILITARY EXAMINATION COMMITTEE.*

**1.** An office allowance of Rs. 19 per mensem (*viz.*, Rs. 10 for a clerk and Rs. 9 for a peon) is sanctioned for the Civil and Military Examination Committee. The Committee is authorized to arrange with some clerk in one of the Government offices in the Secretariat building, with the permission of his immediate superior, to perform its clerical work before and after office hours. (G. R., F. D., No. 3359, dated 12th September 1881, and G. R., G. D., No. 3386, dated 11th October 1881.)

**2.** The Civil and Military Examination Committee meets on the first Monday in every month to conduct examinations according to the Lower, Higher, High Proficiency and Degree of Honour Standards. It also holds special meetings whenever directed to do so, either by His Excellency the Governor or the Commander-in-Chief, for the examination of any candidate or candidates who cannot attend during the regular monthly sittings. (G. N., G. D., No. 2925, dated 18th August 1891.)

**3.** When selecting examination papers to send to outstations, no persons but members of the Committee should be present. The papers should be sealed up by the Committee and the packet posted by one of their number. (G. R., G. D., No. 3081, dated 9th October 1878.)

**4.** The Superintendent, Government Central Press, is authorized to execute the following printing work for the Civil and Military Examination Committee :—

(1) printing and supplying copies of question papers to be set at the quarterly examinations ;

(2) printing and supplying copies of the blank form of Examiners' report given in Appendix A to clause 177, India Army Circulars, for the year 1888.

The form of report should be printed as a standard form, and copies of it supplied to the Secretary, Civil and Military Examination Committee, according to his indent. (G. R., G. D., No. 1381, dated 6th April 1889.)

**5.** Resort should be had sparingly to the services of assessors or munshis, and more especially munshis should not be employed on days on which only paper work is done by the examinees. The President of the Civil and Military Examination Committee should only allow assessors or munshis to be called in when their services are actually indispensable. The fee payable to a munshi or assessor in any language or for any examination should be fixed at Rs. 3 for every day on which he attends a meeting of the Committee.

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* The subject of examinations by this Committee was dealt with by the General Department up to the end of February 1893

Fees* according to the following scale should be paid to the Committee for each candidate examined:—

| | Rs. |
|---|---|
| (a) According to the Lower Standard, Colloquial, Railway or Revenue Survey Standard ... ... ... | 20 |
| (b) According to the Higher Standard and Sind tests ... ... ... | 30 |
| (c) According to the High Proficiency Standard ... ... ... | 90 |
| (d) According to the Degree of Honour test. | 150 |

For each candidate examined in Urdu or Hindustáni, fees according to the following scale should be paid to the Committee:—

| | Rs. |
|---|---|
| (a) According to the Lower Standard, Colloquial, Railway or Revenue Survey Standard ... ... ... | 15 |
| (b) According to the Higher Standard and Sind tests ... ... ... | 22½ |
| (c) According to the High Proficiency Standard ... ... ... | 67½ |
| (d) According to the Degree of Honour test. | 112½ |

The President and Secretary should be present at examinations in all languages, but the other members of the Committee should only be present at examinations in languages in which, from their knowledge of the language, they are competent to examine.

It is left optional with the members of the Committee whether all or only some of them should attend, the amount of the fees payable to each being regulated by the number of his attendances. (G. Rs., G. D., Nos. 5111, dated 23rd December 1882, 921, dated 15th March 1883, 716, dated 1st March 1884, and 3298, dated 9th September 1884.)

**6.** All military candidates for examination according to the new Lower Standard in Hindustáni will appear before Local Committees. The functions of the Central, Civil and Military Examination Committee in Bombay will, therefore, be limited to setting certain papers and examining and marking one written translation. All the oral examinations will be conducted by the Local Committees. Military candidates for examination according to the new Higher Standard will in the majority of cases appear for examination before the Civil and Military Examination Committee in Bombay.

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* The following suggestions were made by the Government of India in their letter No. 1500, dated 25th September 1882; and this Government in their Resolution No. 5111, dated 23rd December 1882, observed that due attention would be paid to these suggestions:—

> "The Government of India can only approve of the payment of fees on the understanding that the (Civil and Military Examination) Committee is a genuine working body, every member of which is fully qualified as an Examiner. From this point of view I am to suggest, for the consideration of the Bombay Government, that the members of the Committee should in future be chosen solely on account of their linguistic attainments, and should ordinarily not be Government servants, it being probably sufficient if the President and Secretary only are in the service of Government. The President might indeed be merely an honorary officer, as the President of the Board of Examiners is in Calcutta, the Secretary receiving a moderate fixed remuneration for carrying on the routine work of the Committee. The Examiners might then be appointed as required from among qualified non-official persons, and be paid by fees for the actual work done by them."

In the case of military candidates, whether for the new Higher or the new Lower Standard, appearing for examination before Local Committees, the fee payable to the Civil and Military Examination Committee should be fixed at Rs. 7½ per candidate. In the case of military candidates appearing for examination according to the new Higher Standard test before the Civil and Military Examination Committee, the fee per candidate allowed to that Committee should be Rs. 22½.

In the case of non-military candidates and of military candidates for any examination other than the new Lower Standard and new Higher Standard in Hindustáni, the existing scale of fees payable to the Civil and Military Examination Committee should be continued as such examinations will be held in future, as now, before that Committee and the nature of the examination remains unchanged.

(G. R., G. D., No. 4534, dated 31st October 1889.)

**7.** Special Examination Committees at outstations in connection with the examinations conducted by the Civil and Military Examination Committee are to be allowed in exceptional cases only. The Special Committees should be guided by the following rules:—

On the day appointed, when the Committee meets, it should open the sealed packet, and submit to the candidates the exercises to be executed by them in its presence, allowing them such reasonable time for the performance of the exercises as may be deemed necessary.

The candidates must not be allowed the use of a Dictionary or other book, nor should they be allowed to hold communication with each other, or any munshi or other persons. The Committee should receive the translations from the candidates, marking on each the time taken to perform it, and forward them to the Presidency Committee by the same day's dawk, duly attested by a certificate signed by the Committee jointly, to the following effect:—

> "We do hereby certify that these translations from the vernacular language into English (or *vice versá* as the case may be) were executed in our presence between the hours of and , without aid or assistance from ourselves, or from any munshi, or other person, and without a Dictionary or other book."

The Committee should also hear the candidates converse with natives in the language forming the subject of examination, and report, in detail, the degree of fluency and correctness of pronunciation displayed by them. It should also insert in the proper columns of the printed form its judgment of the candidate's qualifications in such terms as good, fair, middling or bad in these two points only.

(G. Rs. Nos. 453, dated 20th March 1865, and 878, dated 19th May 1865.)

**8.** The practice of sending out on more than one occasion the same piece for translation is so obviously objectionable that it should never be adopted. (G. L., G. D., No. 1118, dated 22nd June 1865).

**9.** The Committee at Karachi for examination in Beluchi and Sindhi should be paid fees for each candidate examined at the rates shown in the margin. The carriage allowance of Rs. 3 per diem granted to native members of the Committee should be discontinued. (S. of S. No. 119 Finl., dated 26th June 1890; *vide* G. R., G. D., No. 3422, dated 26th August 1890.)

| | Rs. |
|---|---|
| Lower Standard Colloquial, Railway or Revenue Survey standard ... | 15 |
| Higher Standard and Sind tests ... ... ... | 20 |
| High Proficiency test ... | 50 |

**10.** The Governor in Council does not desire to hamper the discretion of the Board of Examiners to whom it must be left to decide what pieces should be set for translation and what should be the difficulty of such pieces. It is, however, desirable that the Civil and Military Examination Committee, without absolutely restricting themselves to such works, should, when selecting passages from English for translation into Urdu, give a preference to passages taken from modern military historical books, such as those by Kaye and Malleson, the subject-matter of the passages being akin to the topics on which an officer is called on to express himself in the discharge of his duties and in intercourse with his subordinates and the people. (G. R., G. D., No. 2989, dated 29th July 1890.)

**11.** Permission to appear before the Civil and Military Examination Committee may be granted to subordinate officers by the heads of Departments. (G. R., G. D., No. 2711, dated 9th July 1872, and G. M., G. D., No. 2810 dated 17th idem.)

**12.** Mere application for leave to attend an examination, even if granted, should not be reckoned as appearance at the examination, but when a Covenanted Civilian who has been granted permission to appear for examination does not purpose to avail himself of such permission, he should intimate his change of mind to the Civil and Military Examination Committee at least ten days before the date of examination so as to save unnecessary trouble to the Examiners. (G. R., G. D., No. 2050, dated 3rd June 1885.)

**13.** When any candidate is required to pay the prescribed fee for his examination by the Civil and Military Examination Committee, he should pay it to the Accountant General and present his receipt for it to the Committee as authority for his examination. (G. R., G. D., No. 3817, dated 27th October 1886.)

**14.** In the case of candidates who fail to pass by the Lower Standard and Higher Standard tests at any examination held by the Civil and Military Examination Committee, it is left to the discretion of the Committee as to when they should be permitted to present themselves for re-examination (*i. e.*, whether after one month's or two or more months' further study, the Committee taking into coniderabtion the qualification of such candidates at the time of their failure). Candidates who fail to pass by the High Proficiency and Degree of Honour tests should not be re-examined until the expiration of three months from the date of failure. (G. R., G. D., No. 2925, dated 18th August 1891.)

## XV.—SUB-SERVICE DEPARTMENTAL EXAMINATION.

G. R. No. 4837, dated 25th August 1875.

**1.** The Right Honourable the Governor in Council is pleased to order the publication of the following amended rules for the examination of subordinate establishments of Government in the Revenue, Magisterial and Police Departments in substitution of those embodied in Government Resolution No. 4475, dated 18th October 1869, and published at page 1180 of the *Government Gazette* of the 21st idem:—

> An examination will be held annually on the second Wednesday in September, at the Sadar Station of each Collectorate, by a Committee composed of the Collector and Magistrate, his First Assistant and the Huzúr Deputy. In the absence of a First Assistant, his place may be taken by any other Assistant, who shall have passed the second or higher departmental examination.
>
> 2. All appointments are to be probationary till this examination has been passed. A probationer shall be bound to appear at the examination to be held next after the expiration of his first year of probationary service. In case of failure he shall be removed from office, but may be permitted to appear at the examination next following, and, if found qualified, may be re-appointed on the occurrence of a suitable vacancy, at the discretion of the officer with whom the nomination rests.
>
> 3. The examination shall be of two kinds, written and oral. For the first, questions will be framed on the following subjects, which are classed under separate heads, with a scale of marks to be awarded according to the degree of proficiency under each head:—
>
> I.—Revenue matters.
> II.—Magisterial and Police.
> III.—Miscellaneous.

4. The questions under the first head will be prepared by the Revenue Secretary to Government, and those under the second head by the Judicial Secretary to Government, and they will be transmitted under seal to the Collector and Magistrate as President of the Committee of Examination, but the adjudication on the answers shall rest entirely with the Local Committee.

5. Under the head "Revenue matters," the questions shall be to test knowledge in the following Acts and Regulations:—

G. N. dated 21st January 1873. — Act I of 1871.

G. N, dated 15th August 1877. — Act III of 1876, Bombay.

Act I of 1865*, Bombay (Sections 37 and 38)

G. N. No. 533, dated 26th January 1881. — Act V of 1879, Bombay

6. Under the head "Magisterial and Police," the questions shall be to test knowledge in the following:—

G. N, No. 1633, dated 27th February 1883. — Chapters IV, V, VI, VII, IX, XIII, XIV, XVI, XVII, XXXIX, and XLIII, and Chapter XLVI, Section 550 of Act X of 1882.

Chapter IX of Act XLV of 1860.

G. N. dated 25th July 1870. — The District and Village Police Acts VII and VIII of 1867.

7. Under the head "Miscellaneous," the questions shall be prepared by the President of the Examination Committee, and shall be of a character which will test knowledge in the táluka and village accounts. The examinees will also be required to write in the language of the district an account or précis of a revenue case. For the English Department, such account is to be written in English instead of in the vernacular.

8. The number of questions in each of the papers is to be limited to eight, and the time for disposing of each paper is to be limited to two hours.

9. The oral examination will succeed the written papers, and will embrace the system of revenue survey and settlement, including the revised rules, and such general questions connected with the current rules and practice as the Committee may consider suitable. For the English Department the oral examination will include the method of conducting official correspondence, and keeping the records.

The names of the successful candidates will be placed in order of merit, according to the total number of the marks obtained by them. The maximum number of marks assignable for each of the papers will be 200, and the same for the oral examination, making a maximum of 800 marks in all.

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* Act I of 1865, except Sections 37 and 38, was repealed by the Land Revenue Code. Act I of 1880 (The Khoti Settlement

G. N. No. 2157, dated 13th April 1881.

An examinee must, in order to pass, obtain 25 per cent. of the number of marks in each subject, and 50 per cent. of the total aggregate number of marks attainable.

These rules do not interfere with the standing orders for examination to test fitness for the office of a Sub-Magistrate to which an officer will still be liable before he can be invested with Magisterial powers.

(G. N., dated 22nd June 1870.)

**2.** Talátis and stipendiary servants should be examined at the Sub-Service Examinations in the rules and orders regarding boundary marks. (G. R. No. 4340, dated 29th July 1873).

**3.** An answer paper should be furnished to the Collectors along with the Revenue and Judicial questions sent to them for the Sub-Service Departmental Examination.

The Superintendent, Government Central Press, in transmitting the question papers to the Collectors should cause the English and vernacular papers of Revenue questions to be put in one cover, and the same should be done with the Judicial papers. A very small conventional and confidential mark can distinguish the covers.

(G. R. No. 7063, dated 14th October 1887.)

**4.** The following rules are prescribed for the conduct of the examinations of subordinate establishments in the Revenue, Magisterial and Police Departments, throughout the Presidency:—

(*a*) The examinations shall commence daily at 11 A. M. (Madras time).

(*b*) Only one question paper shall be set each day.

(*c*) The question papers should be issued in the following order:—

*First day*—Paper on Magisterial and Police matters; *2nd day*—Paper on Revenue matters; *3rd day*—Paper on Miscellaneous matters; and

(*d*) Only one question paper shall be opened at a time.

(G. R. No. 6074, dated 22nd August 1893.)

**5.** Treasurers are exempted from the operation of the rules for the examination of subordinates in the Revenue, Magisterial and Police Departments. (G. R. No. 1397, dated 15th March 1870.)

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Act) repeals Sections 37 and 38 of Act I of 1865 so far as they apply to any village to which the former Act extends or may hereafter be extended.

**6.** All members of the subordinate service appointed since the 12th September 1866 under any of the old tests inferior in standard to the Subordinate Departmental Examination (such as the old examinations by Collector's Committees) must pass that examination. (G. Rs. Nos. 6029, dated 7th December 1870, and 1936, dated April 1871.)

**7.** No exemption from the Sub-Service Departmental Examination can be permitted. The test prescribed is of a very elementary character. It is especially desirable that clerks in the Account branch of a Collector's office should have some knowledge of the laws which regulate the revenue administration; and every public servant ought to be acquainted with those four chapters of the Codes which are specified in the examination rules. (G. R. No. 2406, dated 19th May 1871.)

**8.** Persons who would have been exempt from the examination if there had been no break in their service should not be re-examined if re-employed within a year.

Watandars, such as Majmudárs, &c., who were appointed stipendiary Karkúns on the settlement of their watans, should be exempt. (G. R. No. 2554, dated 29th May 1871.)

**9.** Passing the Sub-Magistrate's Examination will not exempt from liability to pass the Subordinate Departmental Examination. (G. R. No. 3457, dated 17th July 1871.)

**10.** Huzúr Shroffs are exempted from passing the education test and Sub-Departmental Examination, on the understanding that if they do not pass these examinations they will not be eligible for promotion in any line, and during their service will remain Shroffs. (G. R. No. 6101, dated 14th November 1879.)

**11.** If any duly qualified candidate, who is appointed probationer, has been acting continuously previous to such appointment, the period during which he has so acted should be counted as part of the year at the expiration of which he becomes liable to pass the Sub-Service Examination. This rule is to be worked with as much consideration as possible. (G. R. No. 5523, dated 4th October 1873.)

**12.** A probationer in the Revenue Department who has not passed the Sub-Departmental Examination is not required to pass that examination in order to make himself eligible to be confirmed in his appointment if he has already passed the Special Lower or Higher Standard Examination. (G. R. No. 4705, dated 7th September 1880.)

**13.** Clerks and Karkúns of the Local Fund and Registration Departments and subordinates of the Survey Department as well as the employés of other Departments may, if they wish it, be allowed to appear at the Sub-Service Departmental Examination. (G. Rs. Nos. 865, dated 21st February 1871, 2554, dated 29th May 1871, 3352, dated 12th July 1871, 2717, dated 29th May 1874, and 3664, dated 15th July 1874.)

**14.** No one is to be permitted to appear before the Sub-Service Departmental Examination Committee who has not passed the educational test, or obtained a certificate under the old rules. (G. R. No. 4479, dated 20th August 1874.)

**15.** In the case of those districts in which the number of candidates who have already passed the Sub-Service Departmental Examination is considerably in excess of the number of appointments likely to be available, it is left to the Collector's discretion to refuse admission to the examination to men from other Departments. (G. R. No. 6466, dated 30th August 1883.)

**16.** The Subordinate Public Service Examination is only for persons actually employed in the service of Government, and candidates other than those should not be allowed to present themselves for examination. But servants of Native States desirous of appearing for examination at the Departmental Examination of Subordinate Establishments of Government held annually at the Sadar Station of each Collectorate may be allowed to do so; but as a guarantee that a candidate is a fit person to appear for examination he should be required to produce a certificate from the Political Officer of the State to which he belongs showing that he is in the service of that State and that he bears a good character.

The above concession is also extended under similar conditions to candidates serving in the A'bkári and Registration Departments of Native States as regards the Government A'bkári and Registration Departmental Examinations.

(G. Rs. Nos. 6682, dated 8th November 1871, 4025, dated 12th July 1881, and 7392, dated 29th October 1887.)

**17.** The orders in force in the Regulation Districts on the subject of permitting candidates to appear for the A'bkári and Registration Departmental Examinations are applicable to candidates for these examinations from the Sávantvádi State. (G. R. No. 3116, dated 17th May 1888.)

**18.** Candidates in possession of certificates formerly granted by the College of Science, Poona, may be admitted to the public service without being required to pass the educational test. They must, however, pass the departmental examination prescribed for the subordinate establishments of Government after having served a year of probation. (G. R. No. 1825, dated 17th March 1882.)

**19.** Candidates for employment in the Subordinate Revenue Department should be examined in the rules and orders regarding the examination of boundary marks. (G. R. No. 3367, dated 13th June 1873.)

**20.** The Commissioners may pass orders without referring to Government in cases of applications from Kárkuns who, on failing to pass the Sub-Service Examination, apply on special grounds to be allowed to continue in service and to appear for the examination again. (G. R. No. 109, dated 8th January 1879.)

**21.** The surplus copies of question papers set at the examinations of subordinate establishments are not to be distributed either gratis or on payment, but should be destroyed. (G. R. No. 6013, dated 15th November 1880.)

**22.** Although under No. 8 of the Rules for the examination of Subordinate Establishments of Government in the Revenue, Magisterial and Police Departments, the question paper is to be limited to eight questions, it is not essentially necessary that there should be as many as eight questions. Two hundred marks may be allotted to each paper, which should consist of not more than eight questions, and marks given for several questions should be in proportion to their relative difficulty. (G. R. No. 2011, dated 17th March 1894.)

## XVI.—REWARDS.

**1.** European officers in the Survey Department of rank not lower than Supernumerary Assistant Superintendent, in the Police Department of rank not lower than Assistant Superintendent, in the Customs and Salt Departments of rank not lower than Assistant Collector, and in the Forest Department of rank not lower than Assistant Conservator, will on their passing in the Hindustáni language according to the Lower Standard be entitled to a Munshi allowance Rs. 180, and a reward of Rs. 360 will be awarded to those who may pass the Higher Standard at once.

Acting Assistant Collectors of Customs should be held eligible for these allowances. They hold a position analogous to that of Supernumerary Assistant Superintendent of Survey, and should be treated as such. (G. N., G. D., dated 11th March 1868; G. Rs., E. D., Nos. 1728, dated 23rd June 1874, and 1225, dated 27th June 1868; G. M., G. D., No. 1483, dated 5th August 1868; G. R. No. 2001, dated 28th March 1877, and G. R., F. D., No. 3722, dated 19th October 1880.)

**2.** A reward of Rs. 500 may be granted to officers not below the grade of

Supernumerary Assistant Superintendent of Survey,
Assistant Superintendent of Police,
Assistant Commissioner of Customs,

if they pass by the Higher Standard in the vernacular (not being Hindustáni) of the district in which they may be employed within five years of their entering Government service or within five years of coming for the first time into a part of the Presidency where the vernacular in question is spoken. This reward is, however, only to be granted for passing in languages, other than Hindustáni; it should not be given in any case where passing in the particular language is compulsory; and the Higher Standard required from the candidates should in all cases be the Higher Standard laid down for the departmental examination of Covenantel Civilians and not the Higher Standard as fixed for military officers by the orders of the Government of India dated 9th September 1864. (G. I., H. R. & A., No. 65, dated 17th September 1879; *vide* G. R. No. 5424, dated 9th October 1879.)

*Note.*—These orders do not apply to Hindustáni, and do not affect former rules for the grant of rewards for passing in that language. The officers to whom the offer of rewards has been extended under these orders cannot claim rewards for passing in languages which it is compulsory on them to pass. (G. R, F. D., No. 3722, dated 19th October 1880.)

**3.** The rewards referred to in the foregoing order should be granted, subject to the conditions prescribed in the letter from the Government of India, No. 65, dated 17th September 1879, to Assistant Collectors of Salt Revenue, and they should be allowed to Assistant Collectors who were not, as well as to those who were, in the Customs Department before that Department was separated from the Salt Department. (G. R. No. 6489, dated 9th December 1880.)

**4.** An *officer of the Indian Civil Service who passes in a third compulsory language will be entitled to a reward of Rs. 500, provided he passes within one year from the date of his becoming liable to pass in that language. In the Bombay Presidency the compulsory languages are Urdu, Sindhi, Gujaráti, Maráthi and Kánarese. Officers employed in Sind will be entitled to a reward of Rs. 1,000 for passing in Beluchi, Persian or Pashtu, which are optional languages.† An officer who, however, passes the examination in Persian by the Higher Standard and receives the reward of Rs. 500 under Government Notification, General Department, No. 1032, dated 21st March 1882, should, on passing the optional examination in that language prescribed for officers serving in Sind, receive only the difference between this amount and the full reward admissible for the optional test.

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* It has since been decided by the Government of India, with the approval of the Secretary of State, that when an officer can, subject to certain conditions, claim a reward for passing in a third compulsory language, he may, provided he fulfils the required conditions, be granted a like reward for every other additional language in which he may be required to pass. (G. of I. Resln. No. 81-91, dated 17th February 1899; G. R. No. 2107, dated 22nd March 1899.)

† The Turki language was originally included in the list of languages for passing in which rewards are admissible to officers serving in Sind. But by the Resolution of the Government of India, Home Department, No. 4-Exn.-425-36, dated 26th October 1895 (G. R. No. 9095, dated 19th November 1895) it has been removed from that list.

These orders are not intended to affect in any way the rules prescribing the rewards to which Junior Civilians will be entitled who succeed in passing High Proficiency and Honours Examination in certain specified languages.

(G. I. Notn., H. D., No. 35-1307, dated 4th May 1874; *vide* G. N., G. D., dated 20th idem, and G. I., H. D., Nos. 3006, dated 21st December 1874, and 16, dated 22nd February 1884; *vide* G. R., G. D., No. 791, dated 6th March 1884.)

**5.** The examination in Persian to qualify an officer serving in Sind to obtain the reward of Rs. 1,000 under the Government of India's Resolution No. 35-1307, dated 4th May 1874, will be somewhat similar to that styled Preliminary Examination in Nairne's Hand-book. The test will be as follows:—

(1) Construing with readiness and accuracy from the Gulistán and the first four chapters of the Anwár-i-Sohaili, the test being a medium between the Higher and the High Proficiency Standards.

(2) Translating into English, with accuracy, a passage, in an easy narrative style, not taken from the text-books.

(3) Translating intelligibly, and with accuracy of grammar, into Persian an English paper of an easy narrative style.

(4) Translating in like manner a paper of English sentences.

(5) Conversing in the vernacular with a native of Persia with accuracy and fluency.

The Examiners are to see that the papers set are not too easy, while they should not be difficult as those set for the Higher Proficiency test.

Perfect ability to converse fluently and accurately with an ordinary Hill Beluch should be absolutely a *sine quâ non* of the test in the Beluchi language. Major Mockler's Grammar may be substituted for Mr. Gladstone's as the text book in Beluchi for such officers as desire to pass in the Mekráni dialect of Beluchi.

The examination in Persian will take place in Bombay; that in Beluchi will take place in Sind, at such place and before such officers as the Commissioner in Sind may direct. Length of service is no bar to any one's appearing. Officers attached to the Sind Frontier Force may be considered to be usually employed in Sind within the meaning of these orders and are, therefore, entitled to present themselves for examination in Persian and Beluchi.

(G. Rs., G. D., Nos. 2741, dated 22nd September 1874, 1122, dated 14th April 1875, 3655, dated 26th December 1877, and 1031, dated 10th April 1880.)

6. The Resolution of the Government of India, H. D., No. 35-1307, dated 4th May 1874, is not applicable to officers of the Telegraph Department, but a reward of Rs. 500 is admissible to them under the Public Works Department rules for passing an examination in a language (native) other than Hindustáni equivalent to the Higher Standard in Hindustáni. (G. I., P. W. D., No. 7-E.T., dated 10th January 1876; *vide* G. R., G. D., No. 293, dated 24th idem.)

7. Uncovenanted Officers in Sind are not likely to be so often employed on any special duty in the Persian Gulf or at Aden as to render it desirable to encourage them by the grant of rewards to acquire knowledge of Arabic. The Government of India do not consider it necessary to include Arabic among the languages for proficiency in which a reward of Rs. 1,000 is sanctioned by their Resolution No. 35-1307, dated 4th May 1874, or to authorize any fresh concession in this respect to Uncovenanted Officers in Sind. (G. I., H. D., No. 15, dated 29th January 1876; *vide* G. R., G. D., No. 521, dated 11th February 1876.)

8. A reward of Rs. 500 is admissible to military officers employed in Sind for passing in the Beluchi language, provided competent Examiners are available. (G. I., M. D., No. 871, dated 16th December 1875, and G. I., H. D., No. 7, dated 24th January 1876; *vide* G. Rs., G. D., No. 171, dated 14th January 1876, and No. 522, dated 11th February 1876; and clause 40, India Army Circulars, 1890.)

9. All Uncovenanted Civilians as well as Convenanted Civil and Military Officers in Sind are eligible for the reward admissible under the rules for passing the prescribed examination in the Beluchi language. (G. R., G. D., No. 124, dated 16th January 1877.)

10. In the case of civil officers, the rewards for passing in Beluchi should be reduced to Rs. 500 and the standard of marks raised from 40 to 60 per cent. Mr. Dame's 'Text-book of the Beluchi language' and Rai Bahadur Hittu Ram's 'Baluchi-nama' as translated and transliterated by Mr. Douie should be the text-books for the examination in Beluchi by the Higher Standard. (G. I., H. D. Nos. 21, dated 19th February 1890, and 183, dated 31st May 1894; *vide* G. R., G. D., No. 1109, dated 18th March 1890, and G. R., R. D., No. 5469, dated 27th June 1894.)

11. The test for the examination in Pashtu, for which officers engaged in the administration of Sind may appear under the orders contained in the Resolution of the Government of India, No. 35-1307, dated 4th May 1874, is the same as that for the Higher Standard Examination in Pashtu laid down in Article 2670, Section 24, Volume II, Part II, of the Army Regulation, India. (G. R., G. D., No. 2907, dated 19th August 1892.)

**12.** Controlling officers may sanction rewards under the rule, which entitles an officer of the Indian Civil Service who, after passing in two compulsory languages, passes in a third compulsory language within one year from the date of his becoming liable to pass in that language, to a reward of Rs. 500; but before sanctioning a reward they should obtain a report from the Accountant General that it is admissible. As Maráthi is not the recognized vernacular language of the Belgaum District it cannot be regarded for the purpose of the rule as a language in which it is incumbent on Junior Civilians serving in that district to pass. (G. Rs. Nos. 6756, dated 5th October 1887, and 4836, dated 6th July 1889).

## XVII.—MISCELLANEOUS.

**1.** The Commissioner in Sind is authorized to issue notifications regarding the passing of vernacular examinations by officers subordinate to him. (G. R. No. 3673, dated 12th October 1866.)

**2.** Notifications regarding the passing of officers in the Departmental Examinations should be published by the respective Departments to which they belong instead of the Revenue Department issuing the notifications concerning all officers. The Secretary to the Central Committee for Departmental Examination should submit his report of those examinations to the Departments concerned to which the respective officers may belong. (G. R. No. 3054, dated 11th June 1879.)

**3.** The rules for the admission of candidates to the lower grades of the Public Service are applicable to Shroffs, Bill Collectors, Inspectors and Surveyors.

It is the desire of Government that only passed men be appointed to fill even acting vacancies in permanent or temporary establishments. (G. Rs., G. D., Nos. 1732, dated 22nd July 1869, and No. 1812-A., dated 31st idem.)

**4.** The rules regarding the admission to the lower grades of the Public Service should be held applicable to appointments in the Registration and Stamp Departments, to the clerical establishments of the Forest Department, to the office staff of the Director of Land Records and Agriculture, and to the agricultural passed students of the College of Science, Poona, recruited for the Circle Inspectors' staff.

Applicants for employment in the Survey and Settlement Department should be required to produce third grade certificates under Schedule B, Scheme 2, under the rules in question; this is not, however, to be held to bar the re-employment of men who have been or may be thrown out of employ in that Department, owing to the reduction recently made in that Department.

The rules in question have been made applicable to the Customs, Salt and Opium Departments by Government Notifications Nos. 1600 and 1665, dated 2nd and 4th March 1891, published, respectively, at pages 211 and 216 of the *Bombay Government Gazette* of 1891, Part I, but they need not be extended to appointments in the A'bkári Department.

(G. R. No. 2303, dated 29th March 1893.)

**5.** The rules regarding admission to the lower grades of the Public Service should be held applicable to appointments in the Stationery and Income Tax Departments in Bombay City. The heads of these offices are, however, authorized to make an exception, if necessary, in the case of the out-door and packing establishments in the Stationery Office and the out-door and cashier's establishments in the Income Tax Office.

The rules in question need not apply to appointments in the Mint, Assay and Postal Departments. They will also not apply to the Accountant General's and Paper Currency offices, for which the requisite rules have been prescribed by the Government of India in Rule 23, Chapter 79 of the Civil Account Code.

(G. R. No. 1554, dated 20th April 1893).

**6.** Officers Commanding Divisions and Stations are authorized to receive applications for the examination, in native languages, of Government servants in Civil employ when the applications are submitted by the Heads of Departments serving on the spot. In the case of officers applying to be examined by the Higher Standard test, the Heads of Departments concerned should themselves arrange with the Civil and Military Examination Committee for the transmission of the necessary test papers direct to the General Officer Commanding the Division or District concerned, it being understood that the date and place of examination are to be in every case prearranged by Heads of Departments with the Assistant Adjutant-General, Brigade Major, or Station Staff Officer, as the case may be. (G. R., M. D., Nos. 5194, dated 11th December 1871, and 3529, dated 23rd September 1874; *vide* G. R, G. D., No. 3913, dated 27th December 1871, and G. R., G. D., No. 3081, dated 27th October 1874.)

**7.** The Departmental Examinations for candidates from Sind should be held at Karáchi under the superintendence of a Branch Committee concurrently with those held in Bombay. To this Branch Committee the Assistant Commissioner in Sind should *ex-officio* be Secretary, the appointment of the President and other members being left to the Commissioner in Sind.

To preserve uniformity of standard in Bombay and Sind, the examination papers for translation into Sindhi will be set to the Sindhi candidates as are set to candidates attending the language part of the examinations in Bombay, though the marks may be assessed in Sind, and the same magisterial case will be set to the Sindhi candidates as is set in Bombay. The Central Committee will send an English translation of the case which will be translated into Sindhi in Sind for the use of the Sindhi candidates.

All papers which hitherto have been set by members of the Central Committee, and to which the answers have been examined and marked by such members, will be sent under sealed cover to the Secretary to the Branch Committee, who will return under sealed cover the answers to the Secretary to the Central Committee for assessment of the marks, and the decision whether a candidate has or has not passed, will rest with the Central Committee.

(G. R., No. 3992, dated 9th July 1881.)

**8.** The permission allowing the Departmental Examinations to be held at Karáchi for candidates from the Province of Sind is extended to other examinations also, *i.e.*, examinations of Head Accountants, Forest and Police Officers, which take place before the Central Committee at the Presidency. These examinations should in future be held before the Branch Committee at Karáchi for officers of the above Departments stationed in Sind. The Central Committee on being informed by the *ex-officio* Secretary to the Branch Committee that a candidate belonging to a certain branch of the service wishes to be examined according to the rules relating to his service, will forward to him the necessary papers under a sealed cover as is done in the case of the Revenue Departmental Examinations. (G. R. No. 5991, dated 11th October 1881.)

**9.** Arrangements analogous to those sanctioned for Sind candidates for the Departmental Examinations should also be adopted in the case of officers in Sind desirous of being examined in the vernaculars of Sind. The Branch Committee at Karáchi is empowered to examine in Sindhi up to the Higher Standard. (G. R., No. 3054, dated 17th May 1887.)

**10.** The Secretary to the Central Committee for Departmental Examinations should inform candidates of the result of their examination as soon as it is known. (G. M. No. 2255, dated 6th April 1882.)

**11.** The Secretary to the Central Committee for Vernacular Examinations should report the result of the examinations of Police and Military Officers to the Departments of Secretariat under which they are employed and not to the Revenue Department. (G. R. No. 774, dated 30th January 1889.)

**12.** Remuneration is not admissible for superintending examinations rendered compulsory on persons belonging to the public service, and is not, therefore, admissible for examining Junior Civilians and officers who retain their appointments only if they pass the examinations. (G. R., F. D., No. 3641, dated 6th June 1882.)

**13.** The Oriental Translator to Government is not to be allowed any fees for doing duty as Secretary to the Central Committee for Vernacular and Departmental Examinations. (G. R. No. 8487, dated 2nd December 1886.)

**14.** Travelling allowances under the ordinary rules of the Civil Department and a daily allowance of Rs. 15 should be granted to officers appointed from outside the Bombay Veterinary College, and not resident in Bombay, to serve as Examiners at the College. The daily allowance should be granted for the number of days actually spent in Bombay for the purpose of conducting the examinations. (G. I., R. & A., No. 37C-H. B. and A. S., dated 11th December 1889; *vide* G. R., R. D., No. 13, dated 3rd January 1890, and G. R, F. D., No. 3290, dated 21st September 1891.)

(*Note.*—By Government Resolution, Educational Department, No. 1163, dated 3rd June 1892, it has been decided that the foregoing orders should be interpreted to mean that the officer concerned should be granted travelling allowance for the journey to Bombay and back at the rate mentioned in Chapter 48 of the Civil Service Regulations, and during the halt only at Bombay for conducting the examination, an allowance of Rs. 15 a day.)

**15.** Officers who are specially appointed to serve as Examiners in the Lower and Higher Departmental Examinations, and are required to leave their stations to conduct such examinations, cannot, under the provisions of Article 89 (*d*) of the Civil Service Regulations be granted any remuneration, as these examinations are examinations rendered compulsory on persons belonging to the public service within the meaning of the first sentence of that article; and as it is not open to the Local Government to declare, under the provision embodied in the second sentence of the article, that such examinations do not come within the ordinary duties of the officers conducting them, Government has a right to require its officers to undertake the conduct of examinations necessary to provide requisite administrative machinery as part of their duty and without extra payment. The view that in the case of a Collector of a District this work is a public duty only within the limits of his charge, cannot be accepted. The ordinary travelling allowance with halting allowance is admissible under the Regulations to officers deputed from their own stations to conduct Departmental Examinations, and there will be very few cases in which, unless a deputation allowance is granted, officers deputed on such duty will be exposed to hardship. For these reasons the Government of India cannot authorize the grant of remuneration to officers who are required to leave their stations to conduct Departmental Examinations. (G. I., H. D., No. 423, dated 27th December 1894; *vide* G. R., F. D., No. 122, dated 12th January 1895.)

**16.** The Oriental Translator to Government should himself prepare the copies and translations of the passages set by him at examinations, or, if he is unable to do this entirely unaided, he should entrust a part of the duty to one trustworthy Assistant in whom he can repose full confidence. (G. N. No. 8980, dated 21st December 1882.)

No person can be permitted to present himself for examination before the Central Committee for Departmental Examination until he has been appointed to some office in a Civil Department, but any person who having been appointed to officiate during a temporary vacancy ceases to hold office on the expiration of the period of such vacancy, may present himself for examination in a vernacular language before the Central Committee for Departmental Examination, even though at the time he may not be holding any appointment under Government. (G. R. No. 2565, dated 24th March 1884.)

**17.** Any case in which in the opinion of the Examination Committee a candidate has culpably neglected the duty of preparing himself for an obligatory Departmental Examination should be reported to Government. (G. R., F. D., No. 3218, dated 23rd November 1885.)

**18.** The Accountant General should submit to Government quarterly lists of Government officers against whom the penalty of deduction from pay is enforced for not passing examinations prescribed by the rules. (G. M. No. 8701, dated 29th December 1888.)

**19.** Heads of offices are authorized to grant permission to their subordinates to appear for examinations in vernacular languages. (G. R. No. 7800, dated 3rd October 1892.)